

Via Facsimile and U.S. Mail
Mail Stop 6010

March 3, 2009

Mr. Richard J. Larkin
Chembio Diagnostics, Inc.
Chief Financial Officer
3661 Horseblock Road
Medford, NY 11763

Re: Chembio Diagnostics, Inc.
Item 4.01 Form 8-K
Filed March 3, 2009
File No. 000-30379

Dear Mr. Larkin:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Tabatha Akins
Staff Accountant