



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

September 24, 2018

Neil A. Goldman  
Chief Financial Officer  
Chembio Diagnostics, Inc.  
3661 Horseblock Road  
Medford, NY 11763

**Re: Chembio Diagnostics, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 18, 2018**  
**File No. 333-227398**

Dear Mr. Goldman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Ada D. Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Alan L. Talesnick, Esq.