



DIVISION OF  
CORPORATION FINANCE

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

June 17, 2020

Neil A. Goldman  
Executive Vice President and Chief Financial Officer  
Chembio Diagnostics, Inc.  
555 Wireless Blvd.  
Hauppauge, NY 11788

**Re: Chembio Diagnostics, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed May 29, 2020**  
**File No. 001-355569**

Dear Mr. Goldman:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Mark L. Johnson