

Mail Stop 6010

March 7, 2008

R. Scott Jones  
President and Chief Executive Officer  
Cantel Medical Corp.  
150 Clove Road  
Little Falls, N.J. 07424

**Re: Cantel Medical Corp.  
Form 10-K for the Year Ended July 31, 2007  
Filed October 15, 2007  
File No. 001-31337**

Dear Mr. Jones:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Tim Buchmiller  
Senior Attorney