



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

April 7, 2009

Via U S Mail and FAX [(914) 592-6148 ]

Elise Nissen  
Chief Financial Officer  
AFP Imaging Corporation  
250 Clearbrook Road  
Elmsford, New York 10523

**Re: AFP Imaging Corporation  
Form 10-K for the fiscal year ended June 30, 2008  
File No. 0-10832**

Dear Ms. Nissen:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief