



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 9, 2008

Via U.S. Mail and Fax (516-394-2704)

Mr. Richard Rallo
Chief Financial Officer
American Medical Alert Corp.
3265 Lawson Blvd.
Oceanside, NY 11572

**RE: American Medical Alert Corp.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed April 2, 2007**

Dear Mr. Rallo:

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

Sincerely,

Larry Spigel
Assistant Director