



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