

Mail Stop 4561

June 19, 2009

Manfred F. Dyck  
Chief Executive Officer  
Hydromer, Inc.  
35 Industrial Parkway  
Branchburg, New Jersey 08876-3424

**Re: Hydromer, Inc.**  
**Form 10-KSB for the fiscal year ended June 30, 2008**  
**Filed on September 29, 2008**  
**File No. 001-31238**

Dear Mr. Dyck:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief