



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2011

Mr. Andrew I. Sealfon  
Chief Executive Officer  
Repro-Med Systems, Inc.  
24 Carpenter Road  
Chester, New York 10918

**Re:   Repro-Med Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended February 28, 2010**  
**Filed June 1, 2010**  
**File No. 000-12305**

Dear Mr. Sealfon:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief