



DIVISION OF
CORPORATION FINANCE

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

May 18, 2020

Karen Fisher
Chief Financial Officer
Repro Med Systems, Inc.
24 Carpenter Road
Chester, NY 10918

Re: Repro Med Systems, Inc.
Registration Statement on Form S-3
Filed May 14, 2020
File No. 333-238242

Dear Ms. Fisher:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Heather Badami, Esq.