

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

Mail Stop 3030

May 27, 2009

Laurence C. Mead Vice President/Manufacturing and Development, Chief Financial Officer and Chief Accounting Officer Biosynergy, Inc. 1940 East Devon Avenue Elk Grove Village, IL 60007

Re: Biosynergy, Inc.

Form 10-KSB for the Fiscal Year Ended April 30, 2008

File No. 000-12459

Dear Mr. Mead:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Martin James Senior Assistant Chief Accountant