



DIVISION OF
CORPORATION FINANCE

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