

Mail Stop 3561

February 6, 2009

Mr. Bernard Zimmerman
President and Chief Executive Officer
FCCC, Inc
200 Connecticut Avenue
Norwalk, CT 06854

Re: FCCC, Inc
Form 10-KSB for the Fiscal Year Ended
March 31, 2008
File No. 001-08589

Dear Mr. Zimmerman:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services