



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 17, 2009

Ms. Janet Moore  
Chief Financial Officer  
Biomerica, Inc.  
1533 Monrovia Avenue  
Newport Beach, CA 92663

**Re: Biomerica, Inc.**  
**Form 10-KSB for the Fiscal Year Ended May 31, 2008**  
**File No. 000-08765**

Dear Ms. Moore:

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

Sincerely,

Martin James  
Senior Assistant Chief Accountant