



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