



DIVISION OF
CORPORATION FINANCE

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

July 28, 2020

Zackary Irani
Chairman & Chief Executive Officer
Biomerica, Inc.
17571 Von Karman Avenue
Irvine, California 92614

Re: Biomerica, Inc.
Registration Statement on Form S-3
Filed July 21, 2020
File No. 333-239980

Dear Mr. Irani:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Chris Edwards at (202) 551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jason Lee, Esq.