



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 13, 2009

VIA U.S. MAIL

Charles L. Kelly, Jr.
Chief Financial Officer
Medical Action Industries Inc.
800 Prime Place
Hauppauge, New York 11788

Re: Medical Action Industries Inc.
Form 10-K for the year ended March 31, 2008
Filed June 11, 2008
File No. 000-13251

Dear Mr. Kelly:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief