

Mail Stop 3561

January 14, 2008

Mr. Marc D. Grodman M.D.
President and CEO
Bio-Reference Laboratories, Inc.
481 Edward H. Ross Drive
Elmwood Park, NJ 07407

**Re: Bio-Reference Laboratories, Inc.
Form 10-K for the Fiscal Year Ended October 31, 2006
File No. 000-15266**

Dear Mr. Grodman:

We have completed our review of your Form 10-K 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