



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

February 9, 2009

Mark D. Grodman, Chief Executive Officer  
Bio-Reference Laboratories, Inc.  
481 Edward H. Ross Drive  
Elmwood Park, New Jersey 07407

**RE: Bio-Reference Laboratories, Inc.**  
**Form 10-K, as amended, for Fiscal Year Ended October 31, 2007**  
**File No. 0-15266**

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,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services