



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

Mail Stop 3030

March 31, 2009

Via U.S. Mail

Mr. David Singh
Chief Financial Officer
Vasomedical, Inc.
180 Linden Avenue
Westbury, NY 11590

**RE: Vasomedical, Inc.
Item 4.01 Form 8-K
Filed March 19, 2009
File No. 0-18105**

Dear Mr. Singh:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief