



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 1, 2009

VIA U.S. MAIL

Mr. Robert M. O'Connor  
Chief Financial Officer and Principal Accounting Officer  
Escalon Medical Corp.  
435 Devon Park Drive, Building 100  
Wayne, PA 19087

**RE: Escalon Medical Corp.  
Form 10-K for the year ended June 30, 2008  
Filed September 29, 2008  
File No. 000-20127**

Dear Mr. O'Connor:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief