

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 20, 2007

Mr. Thomas L. Wegman  
(Principal Financial Officer)  
Chief Financial Officer  
Biospecifics Technologies Corp.  
35 Wilbur Street  
Lynbrook, NY 11563

**Re: Biospecifics Technologies Corp**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2005**  
**Form 10-QSB for the Period Ended September 30, 2006**  
**File No. 000-19879**

Dear Mr. Wegman:

We have completed our review of your Forms 10-K and 10-Q and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief