



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

March 6, 2008

Ms. Helena R. Santos  
Chief Executive Officer and Chief Financial Officer  
Scientific Industries, Inc.  
70 Orville Drive  
Bohemia, New York 11716

**RE: Scientific Industries, Inc**  
**Form 10-KSB for the fiscal year ended June 30, 2007**  
**File No. 0-06658**

Dear Ms. Santos:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Branch Chief