



DIVISION OF  
CORPORATION FINANCE

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

July 31, 2024

Helena R. Santos  
Chief Executive Officer  
Scientific Industries, Inc.  
80 Orville Drive, Suite 102  
Bohemia, New York 11716

**Re: Scientific Industries, Inc.**  
**Annual Report on Form 10-K for the fiscal year ended December 31, 2023**  
**Filed March 29, 2024**  
**File No. 000-06658**

Dear Helena R. Santos:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services