



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 10, 2009

VIA U.S. MAIL

Richard Zaremba  
Chief Financial Officer  
Misonix, Inc.  
1938 New Highway  
Farmingdale, New York 11735

**Re: Misonix, Inc.**  
**Form 10-K for the year ended June 30, 2008**  
**Filed September 26, 2008**  
**File No. 001-10986**

Dear Mr. Zaremba:

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

Sincerely,

Angela Crane  
Branch Chief