



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

April 6, 2010

Alberto R. Santa Ines
Chief Financial Officer
3240 Whipple Road
Union City, CA 94587

Re: Abaxis, Inc.
Form 10-K for the fiscal year ended March 31, 2009
Filed June 12, 2009
File No. 0-19720

Dear Mr. Santa Ines:

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