

**MAIL STOP 3561**

February 9, 2007

Ms. Karen Wright, President and CEO  
Nyer Medical Group, Inc.  
1292 Hammond Street  
Bangor, Maine 04401

**Re: Nyer Medical Group, Inc**  
**Form 10-K for Fiscal Year Ended June 30, 2005**  
**Filed September 27, 2005**  
**File Number 000-20175**

Dear Ms. Wright:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth  
Companies