



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

March 20, 2009

Mr. Mark A. Dumouchel, President and CEO
Nyer Medical Group, Inc.
1292 Hammond Street
Bangor, Maine 04401

Re: Nyer Medical Group, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2008
Filed October 10, 2008
File No. 0-20175

Dear Mr. Dumouchel:

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

Sincerely,

John Reynolds
Assistant Director