

Mail Stop 3561

September 25, 2009

Mr. Mark A. Dumouchel, CEO  
Nyer Medical Group, Inc.  
13 Water Street  
Holliston, MA 01746

**Re: Nyer Medical Group, Inc.  
Item 4.02 Form 8-K  
File No. 000-20175**

Dear Mr. Dumouchel:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Brian K. Bhandari  
Branch Chief