

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

May 18, 2020

Karen Fisher Chief Financial Officer Repro Med Systems, Inc. 24 Carpenter Road Chester, NY 10918

> Re: Repro Med Systems, Inc. Registration Statement on Form S-3 Filed May 14, 2020 File No. 333-238242

Dear Ms. Fisher:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Heather Badami, Esq.