

Meyler & Company LLC
Certified Public Accountants
& Management Consultants

■ One Arin Park
1715 Highway 35
Middletown, NJ 07748

■ Phone: 732-671-2244

December 19, 2008

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Repro-Med Systems, Inc.

We have read the statements that we understand Repro-Med Systems, Inc. will include under Item 4 of the Form 8-K/A report it will file regarding the recent change of auditors. We agree with such statements made regarding our firm.

We have no basis to agree or disagree with other statements made under Item 4.

Yours truly,

Meyler & Company, LLC
Meyler & Company, LLC

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

FORM 8-K/A
AMENDMENT NO. 1

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported) December 5, 2008

REPRO-MED SYSTEMS, INC.

(Exact name of registrant as specified in its charter)

| | | |
|---|-----------------------------|--------------------------------------|
| NEW YORK | 0-12305 | 13-3044880 |
| ----- | ----- | ----- |
| (State or other jurisdiction of incorporation) | (Commission File Number) | (IRS Employer Identification No.) |

| | |
|--|------------|
| 24 Carpenter Road, Chester, New York | 10918 |
| ----- | ----- |
| (Address of principal executive offices) | (Zip Code) |

Registrant's telephone number, including area code (845) 469-2042

not applicable

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 4.01 CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

On September 2, 2008 we received an invoice from Meyler & Company, LLC (the "Former Auditor") for the past SEC10k filing which was substantially higher than the previous year. The invoice also contained charges for quarterly statements, which had also increased. We believed the amount of increases to be unreasonable, and we notified the auditor that we were unhappy with the increases delivered. We then attempted to negotiate a reasonable settlement.

On Friday December 5th ("Resignation Date"), during a telephone discussion, we both realized that we were at an impasse, we discussed severing our relationship. Subsequently on the same day, the Former Auditor notified Repro-Med Systems, Inc. (the "Company") that it was resigning as the Company's Independent Registered Public Accounting Firm. Our board of directors concurs with management on this matter.

The Former Auditor's decision to resign was the result of a disagreement with

the audit fees charged for the year ended February 29, 2008. Except as noted in the paragraph immediately below, the reports of the Former Auditor on the Company's financial statements for the years ended February 29, 2008 and February 28, 2007, did not contain an adverse opinion or disclaimer of opinion, and such reports were not qualified or modified as to uncertainty, audit scope, or accounting principle.

The report of the Former Auditor on the Company's financial statements as of and for the year ended February 28, 2007, contained an explanatory paragraph which noted there was substantial doubt as to the Company's ability to continue as a going concern--with which the Company did not disagree--as the Company had an accumulated deficit and existing uncertain conditions the Company faced relative to its ability to obtain capital and operate successfully.

During the years ended February 29, 2008 and February 28, 2007, and through the Resignation Date, the Company has not had any disagreements with the Former Auditor on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the Former Auditor's satisfaction, would have caused them to make reference thereto in their reports on the Company's financial statements for such years.

During the years ended February 29, 2008 and February 28, 2007, and through the Resignation Date, there were no reportable events, as defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has requested that the Former Auditor furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements. A copy of this letter is attached hereto to this Form 8-K/A as exhibit 16.2.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(d) Exhibits.

| Exhibit | Description |
|---------|-------------|
|---------|-------------|

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| 16.1 | Auditor's resignation letter dated December 5, 2008.* |
| 16.2 | Letter from Meyler & Company, LLC.** |

* Previously filed

** Filed herewith

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

REPRO-MED SYSTEMS, INC.
(Registrant)

Date December 19, 2008

By: /s/ Andrew I. Sealfon

Andrew I. Sealfon
President and Chief Executive Officer

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