

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) October 20, 2011

REPRO-MED SYSTEMS, INC.

(Exact name of registrant as specified in its charter)

New York
(State or other jurisdiction
of incorporation)

0-12305
(Commission
File Number)

13-3044880
(IRS Employer
Identification No.)

24 Carpenter Road, Chester, New York
(Address of principal executive offices)

10918
(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))
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Item 4.01 Changes in Registrant’s Certifying Accountant.

On October 20, 2011, the Board of Directors of Repro-Med Systems, Inc. (the “Company”) approved the engagement of Radin, Glass & Co., LLP (“RGC”) as the Company’s independent registered public accounting firm for the year ending February 29, 2012. RGC’s engagement as the Company’s independent registered public accounting firm commenced on October 20, 2011.

On October 20, 2011, the Board of Directors dismissed McGrail Merkel Quinn & Associates, P.C. (“MMQA”) as the Company’s independent registered public accounting firm.

During the years ended February 28, 2010 and February 28, 2011, and through October 20, 2011, neither the Company nor anyone on its behalf has consulted with RGC with respect to either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company’s financial statements, and neither a written report nor oral advice was provided to the Company that RGC concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

The reports of MMQA on the Company’s financial statements for the years ended February 28, 2010 and February 28, 2011 did not contain an adverse opinion or disclaimer of opinion, and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended February 28, 2010 and February 28, 2011 and through October 20, 2011, there were no disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) with MMQA on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of MMQA, would have caused MMQA to make reference to the subject matter of the disagreements in its reports on the Company’s financial statements for such years.

During the years ended February 28, 2010 and February 28, 2011 and through October 20, 2011, there were no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K).

The Company has provided MMQA with a copy of the above disclosures and has requested that MMQA furnish the Company with a letter addressed to the SEC stating whether or not it agrees with the statements made above. A copy of MMQA’s letter dated October 21, 2011 is attached as Exhibit 16.1.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
<u>16.1</u>	Letter from McGrail Merkel Quinn & Associates, P.C.

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: October 24, 2011

By: /s/ Andrew I. Sealfon
Andrew I. Sealfon
President and Chief Executive Officer



McGrail Merkel Quinn & Associates, P.C.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Francis J. Merkel, CPA
Joseph J. Quinn, CPA/ABV, CVA
Daniel J. Gerrity, CPA
Mary Ann E. Novak, CPA

October 21, 2011

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

RE: Repro-Med Systems, Inc.

Commissioners:

We have read Repro-Med Systems, Inc.'s statements included under Item 4.01 "Change in Registrant's Certifying Accountant" of its Form 8-K and we agree with such statements concerning our firm.

/s/ McGrail Merkel Quinn & Associates, P.C.

An Independently Owned Member
McGLADREY ALLIANCE



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