

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

Mail Stop 3030

March 31, 2009

Via U.S. Mail

Mr. David Singh Chief Financial Officer Vasomedical, Inc. 180 Linden Avenue Westbury, NY 11590

RE: Vasomedical, Inc.

Item 4.01 Form 8-K Filed March 19, 2009 File No. 0-18105

Dear Mr. Singh:

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

Sincerely,

Kevin L. Vaughn Accounting Branch Chief