



DIVISION OF  
CORPORATION FINANCE

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

April 24, 2020

Paul M. DiPerna  
Chief Executive Officer, President and Chief Financial Officer  
Modular Medical, Inc.  
16772 W. Bernardo Drive  
San Diego, CA 92127

**Re: Modular Medical, Inc.**  
**Registration Statement on Form S-1**  
**Filed April 9, 2020**  
**File No. 333-237615**

Dear Mr. DiPerna:

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 Joseph McCann at 202-551-6262 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences