## Mail Stop 3561

February 6, 2009

Mr. Bernard Zimmerman President and Chief Executive Officer FCCC, Inc 200 Connecticut Avenue Norwalk, CT 06854

Re: FCCC, Inc

Form 10-KSB for the Fiscal Year Ended

March 31, 2008 File No. 001-08589

Dear Mr. Zimmerman:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins Senior Assistant Chief Accountant Office of Beverages, Apparel and Health Care Services