Via Facsimile and U.S. Mail Mail Stop 6010

April 17, 2007

Mr. Patrick D. Waddy Vice President and Chief Financial Officer Immucor, Inc. 3130 Gateway Drive P.O. Box 5625 Norcross, Georgia 30091

Re: Immucor, Inc.

Form 10-K for Fiscal Year Ended May 31, 2006 Filed on August 1, 2006 File No. 000-14820

Dear Mr. Waddy:

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

Sincerely,

Jim B. Rosenberg Senior Assistant Chief Accountant