

Via Facsimile and U.S. Mail  
Mail Stop 4720

May 15, 2009

Dr. Gioacchino De Chirico  
Chief Executive Officer  
Immucor, Inc.  
3130 Gateway Drive  
P.O. Box 5625  
Norcross, Georgia 30091-5625

**Re: Immucor, Inc.**  
**Form 10-K for Fiscal Year Ended May 31, 2008 Filed July 24, 2008**  
**Form 10-Q for the Quarterly Period Ended November 30, 2008 Filed**  
**January 8, 2009**  
**File No. 000-14820**

Dear Dr. De Chirico:

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

Sincerely,

Joel Parker  
Accounting Branch Chief