

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

Mail Stop 3030

May 1, 2009

VIA U.S. MAIL

Mr. Robert M. O'Connor Chief Financial Officer and Principal Accounting Officer Escalon Medical Corp. 435 Devon Park Drive, Building 100 Wayne, PA 19087

RE: Escalon Medical Corp.

Form 10-K for the year ended June 30, 2008

Filed September 29, 2008

File No. 000-20127

Dear Mr. O'Connor:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio Accounting Branch Chief