

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

October 28, 2014

Via E-mail
Mr. Thomas L. Wegman
President
Biospecifics Technologies Corp.
35 Wilbur St.
Lynbrook, NY 11563

Re: Biospecifics Technologies Corp.

Form 8-K filed October 16, 2014

File No. 001-34236

Dear Mr. Wegman:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg Senior Assistant Chief Accountant