

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 1, 2006

Mr. Clinton H. Severson  
Abaxis, Inc.  
President and Chief Executive Officer  
3240 Whipple Road  
Union City, CA 94587

**Re: Abaxis, Inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2005**  
**Filed June 14, 2005**  
**File No. 000-19720**

Dear Mr. Severson:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief