

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

DIVISION OF CORPORATION FINANCE Mail Stop 3030

April 6, 2010

Alberto R. Santa Ines Chief Financial Officer 3240 Whipple Road Union City, CA 94587

> Re: Abaxis, Inc. Form 10-K for the fiscal year ended March 31, 2009 Filed June 12, 2009 File No. 0-19720

Dear Mr. Santa Ines:

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