Neil A. Goldman Chief Financial Officer Chembio Diagnostics, Inc. 3661 Horseblock Road Medford, NY 11763

> Re: Chembio Diagnostics, Inc. Registration Statement on Form S-3 Filed September 18, 2018 File No. 333-227398

Dear Mr. Goldman:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Ada D. Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of

Corporation Finance

Office of

Healthcare & Insurance cc: Alan L.Talesnick, Esq.