



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

May 29, 2008

Mr. Joseph D'Agostino  
Chief Financial Officer  
Milestone Scientific, Inc.  
220 South Orange Avenue  
Livingston Corporate Park  
Livingston, NJ 07039

RE: **Milestone Scientific, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2007**  
**Filed March 31, 2008**  
**Form 10-Q for the period ended March 31, 2008**  
**Filed May 15, 2008**  
**File No. 1-14053**

Dear Mr. D'Agostino:

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

Sincerely,

Angela J. Crane  
Accounting Branch Chief