January 23, 2008

Via U.S. Mail and Facsimile (518-798-3625)

Vincent Bucci Chairman of the Board AngioDynamics, Inc. 603 Queensbury Avenue Queensbury, NY 12804

Re: AngioDynamics, Inc.

Form 10-K for the Fiscal Year Ended June 2, 2007

Filed August 14, 2007

Response Letter Dated December 21, 2007

File No. 0-50761

Dear Mr. Bucci:

We refer you to our comment letter dated December 11, 2007 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief Office of Global Security Risk

cc: Peggy Fisher
Assistant Director
Division of Corporation Finance