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(b) Not Applicable

(c) Exhibits

16.1. Letter from BDO Seidman, LLP, dated September 20, 2007, addressed to the Securities and Exchange Commission in compliance with Item 304 of Regulation S-K (previously filed).

16.2 Letter from BDO Seidman, LLP, dated October 9, 2007, addressed to the Securities and Exchange Commission in compliance with Item 304 of Regulation S-K

2

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

TSR, INC.

By: /s/ John G. Sharkey

Name: John G. Sharkey

Title: Vice President and Secretary

Date: October 11, 2007

