

Law Offices of
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December 27, 1973

Division of Corporation Finance
Securities and Exchange Commission
500 North Capitol Street, N.W.
Washington, D.C. 20549

Att: Mr. Richard Kogan, Room 5716

Re: Medcor, Inc.

Dear Mr. Kogan:

Pursuant to our telephone conversation concerning the above named company, please be advised that Medcor, Inc. has sent to all its shareholders, to market makers and the general financial community its Annual Report for 1972 and a semi-annual report dated September 30, 1973, said report containing all of the elements pursuant to Rule 15c2-11 clauses 1 through 14 inclusive and clause 16 of paragraph a4.

According to this last statement the outstanding number of shares of common stock were 1,419,720 shares. The number of shares owned by officers, directors and control people leave a "float" of approximately 760,000 shares.

Very truly yours,

Sumner H. Woodrow
Sumner H. Woodrow

SH:JR