



DIVISION OF
CORPORATION FINANCE

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

January 18, 2011

By U.S. Mail and Facsimile (251) 633-4575

Hal Compton, Jr., CEO
HASCO Medical, Inc.
141 West I-65
Service Road South
Mobile, AL 36693

Re: HASCO Medical, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed on March 31, 2010
Form 10-Q for Fiscal Quarter Ended March 31, 2010
Filed on May 14, 2010
Form 8-K
Filed on May 19, 2009
File No. 000-52422

Dear Mr. Compton:

We issued comments to you on the above captioned filing on December 13, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by February 1, 2011 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by February 1, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Mr. Hal Compton, Jr.
HASCO Medical, Inc.
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You may contact Brian McAllister, Staff Accountant, at (202) 551-3341 if you have questions regarding comment on the financial statements and related matters. Please contact me at (202) 551-3871 with any other questions.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Health care Services