



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2013

Via E-Mail

Mr. Jens Mielke  
Chief Financial Officer  
HASCO Medical, Inc.  
15928 Midway Road  
Addison, TX 75001

**Re: HASCO Medical, Inc.  
Form 10-K for the Year Ended December 31, 2012  
Filed March 29, 2013  
Amendment No. 1 to Form 8-K  
Filed on May 1, 2012  
File No. 000-52422**

Dear Mr. Mielke:

We issued comments to you on the above captioned filings on August 27, 2013. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by December 30, 2013.

If you do not respond, 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/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Brian McAllister, Staff Accountant, at (202) 551-3341 or me at (202) 551-3871 if you have any questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining