



DIVISION OF
CORPORATION FINANCE

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

January 8, 2014

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 May 1, 2012
File No. 000-52422**

Dear Mr. Mielke:

We issued comments on the above captioned filings on August 27, 2013. On December 16, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may 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