



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

DIVISION OF
MARKET REGULATION

April 11, 2007

Ms. Cathy Burzik
President and Chief Executive Officer
Kinetic Concepts, Inc.
8023 Vantage Drive
San Antonio, TX 78230

Dear Ms. Burzik:

Thank you for your letter dated March 30, 2007 to Chairman Cox regarding The Nasdaq Stock Market's proposal to trade Delta Financial Corporation under the ticker symbol DFC. I appreciate your input on important matters that affect national securities exchanges, issuers, and investors.

As announced on April 5, 2007, the Commission has received two competing proposed national market system plans relating to the process of reserving, selecting, and allocating ticker symbols. In addition, Nasdaq has filed with the Commission a separate proposal to permit a company in certain circumstances to retain its symbol when transferring its listing to Nasdaq from another stock exchange. The Commission will publish the proposed plans for public comment shortly, and has published the Nasdaq proposal for comment. After reviewing public comments, the Commission will resolve the conflicts over the allocation of ticker symbols as fairly and expeditiously as possible. We have included your letter in the public comment files for the Nasdaq proposal and the proposed plans.

Thank you for bringing this matter to our attention. Please do not hesitate to forward any additional views or questions you might have on this matter.

Sincerely,

A handwritten signature in black ink, appearing to be "DLiu", written over a horizontal line.

David Liu
Senior Special Counsel

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

**MAIL STOP
WASHINGTON, D.C. 20549**

OFFICIAL BUSINESS

PENALTY FOR PRIVATE USE, \$300

**Ms. Cathy Burzik
President and Chief Executive Officer
Kinetic Concepts, Inc.
8023 Vantage Drive
San Antonio, TX 78230**

Chairman's Correspondence Entry Form

DATE_CREAT	04/10/2007	FROM_PERSON	CATHY BURZIK	TYPE	
CONTROL	120064	COMPAN	KINETIC CONCEPTS, INC	AGED	
LETTER_DATE	03/30/2007	SUBJECT	CONCERNS RE NYSE SYMBOL METHODOLOGY	NOTES	
DUE_DATE	04/16/2007	CONST#CLIENT			
NRN		MIR_OFFIC	OMS		
DATE_ASSIG	04/09/2007	LEAD_SES	KING/ SHILLMAN		
CLOSED(DAT		ASST#_DIR			
CODE	C	STAF	BULTER		
		TEAM_LEADE			

