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Mail Stop 6010

July 22, 2005

Mr. Thomas W. Fry Chief Financial Officer Vasomedical, Inc. 180 Linden Avenue
Westbury, NY 11590

Re: Vasomedical, Inc. Form 10-K for the fiscal year ended May 31, 2004 Filed
August 17, 2004 File No. 0-18105

Dear. Mr. Fry:

We have completed our review of your Form 10-K and related
filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant