

Mail Stop 6010

November 14, 2006

Joseph Feldschuh, M.D.  
President and Principal Executive Officer  
Daxor Corporation.  
350 Fifth Avenue  
Suite 7120  
New York, New York 10118

**Re: Daxor Corporation  
Form 10-K as of December 31, 2004  
Filed April 22, 2005  
File No. 0-12248**

Dear Dr. Feldschuh :

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

Sincerely,

Brian Cascio  
Branch Chief