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April 5, 2011

BY EMAIL (shareholderproposals@sec.gov)

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

RE: *Kinetic Concepts, Inc.*
Shareholder Proposal of John Chevedden
Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

We are writing on behalf of our client, Kinetic Concepts, Inc., a Texas corporation (the "Company"), to supplement the letters that we submitted to the Staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "SEC") on behalf of the Company on January 19, 2011 (the "No-Action Request") and January 26, 2011 (the "Supplemental Letter") regarding the omission of a shareholder proposal (the "Proposal") and statement in support thereof submitted by John Chevedden (the "Proponent") from the Company's proxy statement and form of proxy for its 2011 Annual Meeting of Shareholders ("2011 Annual Meeting").

As we informed the Staff in the Supplemental Letter, KBR, Inc. ("KBR") filed a lawsuit (the "Action") in United States District Court for the

Southern District of Texas (the "Court") against the Proponent¹ requesting that "the Court declare that KBR may properly exclude [a Rule 14a-8 proposal submitted to KBR by the Proponent] from KBR's proxy materials in accordance with Rule 14a-8(b) and (f)" of the Securities Exchange Act of 1934, as amended. On April 4, 2011, the Court issued an opinion in the Action holding that a letter from Ram Trust Services ("RTS") purporting to establish Mr. Chevedden's eligibility to make a Rule 14a-8 proposal was not sufficient proof of ownership under Rule 14a-8, that the decision in *Apache Corp. v. Chevedden*, 696 F. Supp. 2d 723 (S.D. Texas 2010) "is still persuasive" and that "KBR may exclude Chevedden's proposal from its proxy statement." A copy of the Court's opinion is attached as Exhibit A hereto.

As indicated in the Supplemental Letter, the facts at issue in the Action are nearly identical to the No-Action Request. In both cases:

- the Proponent submitted a shareholder proposal accompanied by a letter from RTS purporting to verify the Proponent's share ownership;
- the company in receipt of the shareholder Proposal sent the Proponent a deficiency notice pursuant to Rule 14a-8(f) informing the Proponent that neither RTS nor the Proponent was a record holder and that Rule 14a-8 required proof of ownership from a record holder (the deficiency letters also noted, respectively, that RTS did not appear to be a "custodial institution" (in the case of the KBR deficiency letter) and that RTS is not an introducing broker (in the case of the Company's deficiency letter));
- the Proponent replied to the deficiency letters arguing, based on *The Hain Celestial Group, Inc.* (Oct. 1, 2008), that a letter from RTS was sufficient proof of ownership pursuant to Rule 14a-8; and
- the Proponent did not submit any other proof of ownership to either company.

In addition to the nearly identical facts, the Company, which is headquartered in San Antonio, Texas, is in the same federal circuit as both the Action and the *Apache* case, both of which held that a letter from RTS is not sufficient proof of ownership under Rule 14a-8. Because the Action was a decision on a nearly identical set of facts in the same federal circuit as the Company, the decision in the Action should control as to the excludability of the Proposal.

¹ Mr. Chevedden is the proponent at both the Company and KBR.

In its opinion, the Court noted that "the [SEC] has consistently stated that it will defer to a court's decision [regarding] the exclusion of shareholder proposals." Accordingly, in view of the facts outlined above, this letter is to advise the Staff that, in reliance on the Court's decision, the Company intends to exclude the Proposal from its proxy materials for its 2011 Annual Meeting. The Company currently intends to mail its definitive proxy materials to shareholders on or about April 15, 2011.

If we can be of any further assistance, or if the Staff should have any questions, please do not hesitate to contact me at the telephone number or email address appearing on the first page of this letter.

Very truly yours,


Shilpi Gupta

Enclosures

cc: Mr. John Bibb, Esq., Assistant General Counsel, Kinetic Concepts, Inc.

Mr. John Chevedden

March 21, 2011

**Response of the Office of Chief Counsel
Division of Corporation Finance**

Re: Kinetic Concepts, Inc.
Incoming letter dated January 19, 2011

The proposal asks that the company take the steps necessary to reorganize the board into one class with each director subject to election each year.

We are unable to concur in your view that KCI may exclude the proposal under rules 14a-8(b) and 14a-8(f). Accordingly, we do not believe that KCI may omit the proposal from its proxy materials in reliance on rules 14a-8(b) and 14a-8(f).

There appears to be some basis for your view that KCI may exclude the proposal under rules 14a-8(i)(2), 14a-8(i)(6), and 14a-8(i)(8) to the extent it could, if implemented, disqualify directors previously elected from completing their terms on the board. It appears, however, that this defect could be cured if the proposal were revised to provide that it will not affect the unexpired terms of directors elected to the board at or prior to the upcoming annual meeting. Accordingly, unless the proponent provides KCI with a proposal revised in this manner, within seven calendar days after receiving this letter, we will not recommend enforcement action to the Commission if KCI omits the proposal from its proxy materials in reliance on rules 14a-8(i)(2), 14a-8(i)(6), and 14a-8(i)(8).

Sincerely,

Robert Errett
Attorney-Adviser

*No action request
denied*