SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

FORM 10-QSB

[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended September 30, 1995

OR
[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from to

Commission file number 0-9040

METRO TEL CORP.

DELAWARE	11-2014231
(State of other jurisdiction of incorporation or organization)	(I.R.S.Employer Identification No.)

500 North Broadway, Suite 240, Jericho, New York 11753
(516) 937-3420

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
Yes X. No .

State the number of shares outstanding of each of the issuer's classes of common equity as of the latest practicable date:

Common Stock, $.025 par value per share - 2,004,046 shares outstanding as of November 9, 1995.

Metro Tel Corp.
Statement of Operations
(Unaudited, Note A)

	For the three months ended September 30, 1995	1994
Net Sales	$ 923,012	$1,100,595
Cost of goods sold	590,719	671,064
Gross Profit	332,293	429,531
Selling, general and administrative expenses	296,814	266,822
Research and development	72,813	68,552
Interest expense		419
Interest income	(306)	
	369,321	335,793
Earnings (loss) before provision for income taxes	(37,028)	93,738
Provision (credit) for income taxes	(14,800)	37,500
Net earnings (loss)	$ (22,228)	$ 56,238
Earnings (loss) per common share (Note B)	$ (.01)	$ .03

Weighted average number of shares outstanding	2,004,046	2,004,046

Metro Tel Corp.
Balance Sheets
(Unaudited, Note A)

ASSETS

	September 30, 1995	June 30, 1995
Current Assets		
Cash and cash equivalents	$ 299,541	$ 297,157
Accounts receivable, net	431,592	598,281
Inventories	1,515,171	1,498,562
Prepaid expenses	71,894	16,141
Total current assets	2,318,198	2,410,141
Property and equipment - at cost		
Machinery and equipment	466,054	450,498
Furniture and fixtures	88,564	88,564
Leasehold improvements	8,765	8,765
	563,383	547,827
Less accumulated depreciation	487,243	478,708
	76,140	69,119
Other assets		
Goodwill, net of accumulated amortization of $347,076 on September 30, 1995 and $339,621 on June 30, 1995	845,624	853,079
Other, net	27,660	29,692
	873,284	882,771
	$3,267,622	$3,362,031

Metro Tel Corp.
Balance Sheets
(Unaudited, Note A)

LIABILITIES AND
STOCKHOLDERS' EQUITY

	September 30, 1995	June 30, 1995
Current Liabilities		
Accounts payable	$ 137,770	$ 196,378
Accrued liabilities	171,548	154,156
Income taxes payable		30,965
Total current liabilities	309,318	381,499
Stockholders' Equity		
Preferred Stock, $1 par value, 200,000 shares authorized, none issued or outstanding		
Common stock, $.025 per value, 6,000,000 shares authorized, 2,030,296 shares issued, 2,004,046 shares outstanding	50,757	50,757
Additional paid-in capital	2,107,173	2,107,173
Retained earnings	869,124	891,352
	3,027,054	3,049,282

Less 26,250 shares of treasury stock - at cost	(68,750)	(68,750)
	2,958,304	2,980,532
	$3,267,622	$3,362,031

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Metro Tel Corp.
Statements of Cash Flows
(Unaudited, Note A)

	For the three months ended September 30, 1995	1994
Cash flows from operating activities		
Net earnings (loss)	$ (22,228)	$ 56,238
Adjustments to reconcile net earnings to cash provided by operating activities		
Depreciation and amortization	18,022	18,917
(Increase) decrease in operating assets		
Accounts receivable	166,689	(45,538)
Inventories	(16,609)	46,465
Prepaid expenses and other	(55,753)	(34,408)
Increase (decrease) in operating liabilities		
Accounts payable	(58,608)	(20,631)
Accrued liabilities	17,392	(19,335)
Income taxes payble	(30,965)	34,362
Net cash provided by operating activities	17,940	36,170
Cash flows from investment activities		
Capital expenditures	(15,556)	(1,932)
Net cash used in investing activities	(15,556)	(1,932)
Cash flows from financing activities		
Principal payment of debt		(12,501)
Net cash used in financing activities		(12,501)
Net increase in cash and cash equivalents	2,384	(21,737)
Cash and cash equivalents at beginning of year	297,157	180,653
Cash and cash equivalents at end of three months	$ 299,541	$ 202,390

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Supplement disclosures of cash flow information		
Cash paid during the period for		
Interest	$	$ 419
Income taxes	$ 29,540	$ 489

[FN]

METRO TEL CORP.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note A - General: The accompanying unaudited financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and the instructions to Form 10-QSB related to interim period financial statements. Accordingly, these financial statements do not include certain information and footnotes required by generally accepted accounting principles for complete financial statements. However, the accompanying unaudited financial statements contain all adjustments (consisting only of normal recurring accruals) which, in the opinion of management, are necessary in order to make the financial statements not misleading. The results of operations for interim periods are not necessarily indicative of the results to be expected for the full year. For further information, refer to the Company's financial statements and footnotes thereto included in the Company's Annual Report on Form 10-KSB for the year ended June 30, 1995.

Note B - Earnings Per Common Share: Earnings per common share is based upon the weighted average number of shares of common stock outstanding during the year. Stock options have not been included in the calculation since their inclusion would not be materially dilutive.

Management's Discussion and Analysis of Financial Condition and Results of Operation

Liquidity and Capital Resources

During the three month period ended September 30, 1995, cash increased by $2,384. Of the cash generated by operating activities ($17,940), $15,556 was used to purchase capital assets.

The Company believes that the cash which it expects to generate from operations will be sufficient to meet operational needs.

Results of Operations

Net sales decreased by $177,583 (16.1%) in the first quarter of fiscal 1996 from the same period in fiscal 1995. The decrease in sales in the current year's first quarter was mainly due to a reduction in foreign orders and a continuing reduction in sales to the Regional Bell Operating Companies (RBOCs). Prices remained constant and were not material to operations. Sales of telephone test equipment and cutomer premise equipment decreased by $148,662 (15.9%) and $48,101 (41.0%), respectively, for the three month period of fiscal 1996 from the same period of fiscal 1995. Decreases in sales of outside plant test sets (30.6%) and installer's test sets (6.1%) offset increases in transmission test equipment (5.2%). The decrease in outside plant test sets is attibuted to the downsizing of the RBOCs while the decrease in installer's test sets is mainly due to a reduction in foreign orders. The increase in transmission test equipment was the result of increased sales to a non-RBOC company. Sales of miscellaneous products, parts and repairs increased by 31.9%.

The Company's gross profit margin, expressed as a percentage of sales, decreased to 36.0% in the first quarter of fiscal 1996 from 39.0% for the same period of fiscal 1995. The decrease was mainly due to the lower level of sales which reduced the degree to which the Company could absorb its fixed expenses.

Selling, general and administrative expenses increased by $29,992 (11.2%) for the first quarter of fiscal 1996 from the comparable period of fiscal 1995. The increase was mainly attributable to increased sales expenses, including the addition of a Vice President of Sales and Marketing which offset a reduction in royalty expenses due to the renegotiation of a royalty agreement.

Research and development expenses increased by $4,261 (6.2%) due to salary increases to existing staff and associated payroll expenses.