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 December 31, 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 February 9, 1996.

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

	For the six months ended December 31		For the three months ended December 31	
	1995	1994	1995	1994
Net Sales	$ 1,950,620	$ 2,068,890	$1,027608	$ 968,295
Cost of goods sold	1,217,432	1,263,433	626,713	592,369
Gross Profit	733,188	805,457	400,895	375,926
Selling, general and administrative expenses	577,168	561,430	280,354	294,608
Research & development	141,673	144,458	68,860	75,906
Interest expense	--	754	--	335
Royalty,interest and other income	(7,032)	(5,600)	(6,726)	(5,600)
	711,809	701,042	342,488	365,249
Earnings before provision for income taxes	21,379	104,415	58,407	10,677
Provision (credit) for income taxes	8,500	32,350	23,300	(5,150)

Net Earnings	$ 12,879	$ 72,065	$ 35,107	$ 15,827
Earnings per common share (Note B)	$ .01	$ .04	$ .02	$ .01
Weighted average number of shares outstanding	2,004,046	2,004,046	2,004,046	2,004,046

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

ASSETS

	December 31, 1995	June 30, 1995
Current Assets		
Cash and cash equivalents	$ 211,496	$ 297,157
Accounts receivable, net	578,619	598,281
Inventories	1,520,226	1,498,562
Prepaid expenses and other	40,865	16,141
Total current assets	2,351,206	2,410,141
Property and equipment - at cost		
Machinery and equipment	466,488	450,498
Furniture and fixtures	88,564	88,564
Leasehold improvements	8,765	8,765
	563,817	547,827
Less accumulated depreciation	495,778	478,708
	68,039	69,119
Other assets		
Goodwill, net of accumulated amortization of $354,530 on December 31, 1995 and $339,621 on June 30, 1995	838,170	853,079
Other, net	25,627	29,692
	863,797	882,771
	$3,283,042	$3,362,031

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

LIABILITIES AND
STOCKHOLDERS' EQUITY

	December 31, 1995	June 30, 1995
Current Liabilities		
Accounts payable	$ 147,948	$ 196,378
Accrued liabilities	131,759	154,156
Income taxes payable	9,924	30,965
Total current liabilities	289,631	381,499
Stockholders' Equity		
Preferred stock, $1 par value, 200,000 shares authorized, none issued or outstanding		
Common stock, $.025 par 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	904,231	891,352
	3,062,161	3,049,282
Less 26,250 shares of treasury		
stock - at cost	(68,750)	(68,750)
	2,993,411	2,980,532
	$3,283,042	$3,362,031

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

	For the six months ended December 31, 1995	1994
Cash flows from operating activities		
Net earnings	$ 12,879	$ 72,065
Adjustments to reconcile net earnings to cash provided by operating activities		
Depreciation and amortization	36,044	37,818
(Increase) decrease in operating assets		
Accounts receivable	19,662	107,609
Inventories	(21,664)	(9,005)
Prepaid expenses and other	(24,724)	(22,240)
Increase (decrease) in operating liabilities		
Accounts payable	(48,430)	(3,491)
Accrued liabilities	(22,397)	(64,738)
Income taxes payable	(21,041)	4,318
Net cash provided by operating activities	(69,671)	122,336
Cash flows from investing activities		
Capital expenditures	(15,990)	(6,795)
Net cash used in investing activities	(15,990)	(6,795)
Cash flows from financing activities		
Principal payment of long term debt		(25,000)
Net cash used in financing activities		(25,000)
Net (decrease) increase in cash and cash equivalents	(85,661)	90,541
Cash and cash equivalents at beginning of year	297,157	180,653
Cash and cash equivalents at end of six months	$ 211,496	$ 271,194

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Supplement disclosures of cash flow information		
Cash paid during the period for		
Interest	$ --	$ 754
Income taxes	$ 29,540	$ 25,489

[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 six month period ended December 31, 1995, cash decreased by $85,661. The decrease included, (i) cash used by operating activities ($69,671), resulting from a net use of $118,594 for working capital items which offset cash provided by net income of $12,879 and non-cash charges of $36,044 for depreciation and amortization, (ii) cash used to purchase capital assets ($15,990).

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 for the six month and three month periods ended December 31, 1995 decreased by $118,270 (5.7%), but increased by $59,313 (6.1%), respectively, from the comparable periods of fiscal 1995. The decrease in sales for the six month period was mainly due to a reduction in foreign orders and a continuing reduction in sales to the Regional Bell Operating Companies (RBOCs). The increase in sales during the second quarter was attributable to the shipment of new products which offset a reduction in foreign and RBOC orders. Prices remained constant. Sales of telephone test equipment decreased by $217,474 (12.5%) and $68,812 (8.5%) for the six month and three month periods, respectively, of fiscal 1996 from the same periods of fiscal 1995. These decreases were attributable to the reduction in sales to RBOC companies and foreign orders. Sales of customer premise equipment increased by $126,480 (72.8%) and $174,581 (310.2%) for the six and three month periods, respectively,of fiscal 1996 from the same periods of fiscal 1995. These increases were primarily due to increased shipments of data products (CSU/DSU). Sales of spares, repairs and miscellaneous products decreased by $29,742 (19.2%) for the six month period and $46,248 (44.6%) for the three month period of fiscal 1996.

The Company's gross profit margin, expressed as a percentage of sales, decreased to 37.6% for the first six months of fiscal 1996 from 38.9% for the same period of fiscal 1995. Gross profit for the second quarter improved to 39.0% in fiscal 1996 from 38.8% in fiscal 1995. The changes for both periods relate to the changes in sales for the same period which affect the ability of the Company to absorb its fixed expenses.

Selling, general and administrative expenses increased by $15,738 (2.8%) for the six month period and decreased by $14,253 (4.8%) for the three month periods, respectively, of fiscal 1996 when compared to the comparable periods of fiscal 1995. For the six month period the increase was primarily attributed to increases of sales expense due to the addition of a Vice President of Sales and Marketing, which offset reductions in royalty expenses due to the renegotiating of a royalty agreement. The decrease for the three month period was mainly due to reductions in advertising, royalties and commissions which offset increases in benefits, travel expenses and professional fees.

Research and development expenses increased by $2,785 (1.9%) and $7,046 (9.3%) for the six and three month periods, respectively, in fiscal 1996 over fiscal 1995 due to decreases in engineering supplies and hospitalization expenses.

The provision for income taxes in the fiscal 1995 periods are lower than the statutory rates as a result of a tax refund credit.

PART 11 - OTHER INFORMATION

Item 7. Exhibits and Reports on Form 8-K

(a) Exhibits

27 Financial Data Schedule

(b) Reports on Form 8-K

No reports on Form 8-K were filed during the quarter ended December 31, 1995.

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

METRO-TEL CORP.
Date: February 9, 1996 By: Venerando J. Indelicato
President, Treasurer and
Principal Financial and
Chief Accounting Officer

EXHIBIT INDEX

Exhibit Number	Description	Page
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