(Rule INFORMATION TO BE INCLUDE TO RULES 13d-1(b)(c), AND (PURSUANT T	DULE 13G/A 13d-102) D IN STATEMENTS FILED PURSUANT
TO RULES 13d-1(b)(c), AND (PURSUANT I	
(Amendme	CO RULE 13d-2(b)
	ent No. 1)(1)
ICU M	IECICAL
	of Issuer)
	IMON
(Title of Cla	uss of Securities)
44930	
(CUSI	P Number)
	res Filing of this Statement)
Check the appropriate box to desi Schedule is filed:	gnate the rule pursuant to which this
[_] Rule 13d-1(b)	
[_] Rule 13d-1(c)	
[_] Rule 13d-1(d)	
	form with respect to the subject class of a mendment containing information which
deemed to be "filed" for the purpose c	remainder of this cover page shall not be of Section 18 of the Securities Exchange the liabilities of that section of the Act risions of the Act (however, see the
CUSIP No. 44930G107 13	G/A Page 2 of 5 Pages
L. NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOV	'E PERSONS (ENTITIES ONLY)
First Manhattan Co.	13-1957714

4. CITIZENSHIP OR PLACE OF ORGANIZATION New York _____ NUMBER OF 5. SOLE VOTING POWER 0 SHARES _____ BENEFICIALLY 6. SHARED VOTING POWER 0 OWNED BY _____ EACH 7. SOLE DISPOSITIVE POWER 0 REPORTING _____ PERSON 8. SHARED DISPOSITIVE POWER 0 WITH _____ 9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 0 _____ 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* [-] _____ 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 0.00% _____ 12. TYPE OF REPORTING PERSON* BD, IA, PN _____ *SEE INSTRUCTIONS BEFORE FILLING OUT! _____ CUSIP No. 44930G107 13G/A Page 3 of 5 Pages Item 1(a). Name of Issuer: TCU MEDICAL _____ Item 1(b). Address of Issuer's Principal Executive Offices: 951 CALLE AMANECER SAN CLEMENTE, CA 92673 _____ Item 2(a). Name of Person Filing: First Manhattan Co. _____ Item 2(b). Address of Principal Business Office, or if None, Residence: 437 Madison Avenue New York, NY 10022 _____ Item 2(c). Citizenship: U.S.A. _____ Item 2(d). Title of Class of Securities: COMMON Item 2(e). CUSIP Number: 44930G107 _____ Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a: [_] Broker or dealer registered under Section 15 of the Exchange (a) Act. [] Bank as defined in Section 3(a)(6) of the Exchange Act. (b) (C) [] Insurance company as defined in Section 3(a)(19) of the Exchange Act. (d) [] Investment company registered under Section 8 of the Investment Company Act. [X] An investment adviser in accordance with Rule (e) 13d-1(b)(1)(ii)(E); [] An employee benefit plan or endowment fund in accordance with (f) Rule 13d-1(b)(1)(ii)(F); [] A parent holding company or control person in accordance with (q) Rule 13d-1(b)(1)(ii)(G); (h) [] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act; (i) [] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act; (j) [] Group, in accordance with Rule 13d-1(b)(1)(ii)(J). CUSIP No. 44930G107 13G/A Page 4 of 5 Pages Item 4. Ownership. Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1. (a) Amount beneficially owned: 0 _____

(b) Percent of class: 0.00%

(c) Number of shares as to which such person has:
(i) Sole power to vote or to direct the vote
(ii) Shared power to vote or to direct the vote
(iii) Sole power to dispose or to direct the disposition of
(iv) Shared power to dispose or to direct the disposition of

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities check the following []

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

Not Applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

Not Applicable

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

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Item 10. Certifications.

(a) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(b):

"By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect."

(b) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(c): "By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect."

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, ${\rm I}$ certify that the information set forth in this statement is true, complete and correct.

February 9, 2009 (Date)

/s/ Neal K. Stearns (Signature)

Neal K. Stearns Senior Managing Director (Name/Title)

(Name/IICIe)

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties for whom copies are to be sent.

Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001).