

July 5, 2011

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Chief Counsel  
100 F Street, N.E.,  
Washington, D.C. 20549

Ladies and Gentlemen,

I am submitting this letter as a follow up to my submission via your website requesting the SEC investigate Federal Express Corporation's previous and future Annual Reports for accuracy in reporting their Loss Contingency Disclosures. I am currently a Plaintiff in two Federal lawsuits against FedEx and believe that FedEx has not been properly reporting outstanding lawsuits within their Annual Reports.

I believe their 2011 Annual Report should include both of my Federal Lawsuits as a proper disclosure to investors of potential losses by the Corporation.

Would you please send me a confirmation that you have received this letter and a response as to how the SEC will respond.

Respectfully,

Guy Cobb

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