



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 20, 2010

Michael M. Earley
Chief Executive Officer
Metropolitan Health Networks, Inc.
250 South Australian Avenue, Suite 400
West Palm Beach, Florida 33401

**Re: Metropolitan Health Networks, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Form 10-K/A for the Fiscal Year Ended December 31, 2009
File No. 001-32361**

Dear Mr. Earley:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief