



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

DIVISION OF
CORPORATION FINANCE

September 17, 2012

Via Email
Michael Gelmon
Chief Executive Officer
Allezo Medical Holdings, Inc.
1800 NW Corporate Blvd., Suite 201
Boca Raton, FL 33431

**Re: Allezo Medical Holdings, Inc.
Schedule 14A
Filed August 24, 2012
File No. 001-33090**

Dear Mr. Gelmon:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Pamela Howell
for

John Reynolds
Assistant Director