

Mail Stop 4561

September 29, 2008

Mr. Douglas P. Martin
President and Chairman
Medical Makeover Corporation of America
500 Australia Avenue South, Suite 700
West Palm Beach, FL 33401

**Re: Medical Makeover Corporation of America
Form 10-KSB and Form 10-KSB/A for the
Fiscal Year Ended December 31, 2007
File no. 000-30621**

Dear Mr. Martin:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis
Assistant Chief Accountant