

September 12, 2008

Mail Stop 4561

Mr. Brian Neill  
Chief Financial Officer  
Medical Connections Holdings, Inc.  
2300 Glades Road, Suite 202E  
Boca Raton, FL 33431

**Re: Medical Connections Holdings, Inc. (the “Company”)  
Form 10-K for the Year Ended December 31, 2007  
File No. 333-72376**

Dear Mr. Neill:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief