



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 4561

December 22, 2008

Joseph Azzata  
Chief Executive Officer  
Medical Connections Holdings, Inc.  
2300 Glades Road, Suite 202 E  
Boca Raton, Florida 33431

**Re: Medical Connections Holdings, Inc.  
Amendment No. 2 to Information Statement on  
Schedule 14C  
Filed December 16, 2008  
File No. 333-72376**

Dear Mr. Azzata:

We have completed our review of your Schedule 14C and have no further comments at this time.

Please contact Erin Martin at (202) 551-3391 or the undersigned at (202) 551-3386 if you have any other questions.

Sincerely,

Duc Dang  
Attorney/Advisor