



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

DIVISION OF  
CORPORATION FINANCE

February 10, 2011

Mr. Jeffrey Rosenfeld  
Chief Executive Officer  
Medical Connections Holdings, Inc.  
4800 T. Rex Avenue, Suite 310  
Boca Raton, FL 33431

**Re: Medical Connections Holdings, Inc.**  
**Form 10-K**  
**Filed March 30, 2010**  
**File No. 333-72376**

Dear Mr. Rosenfeld:

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

Sincerely,

Daniel L. Gordon  
Branch Chief