



DIVISION OF
CORPORATION FINANCE

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

July 7, 2011

Via E-mail

Mr. Brian Neill
Chief Financial Officer
Medical Connections Holdings, Inc.
4800 T-Rex Avenue, Suite 310
Boca Raton, FL 33431

RE: Medical Connections Holdings, Inc.
Form 8-K for the period ended June 30, 2011
Filed July 5, 2011
File No. 333-72376

Dear Mr. Neill:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within five business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Item 4.01(a)

1. Please amend your disclosure under Item 4.01(a) of Form 8-K to cover the interim period through June 30, 2011; the date of dismissal. See Item 304(a)(1)(IV) of Regulation S-K. Include an updated letter from the former accountants addressing the revised disclosures in the amendment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that

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- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

You may contact me at (202) 551-3432 with any questions.

Sincerely,

/s/ William H. Demarest IV

William H. Demarest IV
Accountant