



DIVISION OF  
CORPORATION FINANCE

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

August 26, 2021

Michael Gelmon  
President and Chief Executive Officer  
MDwerks, Inc.  
12 Park Mirage Lane  
Rancho Mirage, CA 92270

**Re: MDwerks, Inc.**  
**Amendment No. 1 to Registration Statement on Form 10**  
**Filed August 6, 2021**  
**File No. 000-56299**

Dear Mr. Gelmon:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction