



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

January 25, 2018

Via E-mail

Bruce Schoengood
Chief Executive Officer
Medifirst Solutions, Inc.
4400 Route 9 South, Suite 1000
Freehold, NJ 07728

Re: Medifirst Solutions, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed April 6, 2017
File No. 0-55465

Dear Mr. Schoengood:

We have completed our review of your filings. 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,

/s/ Kevin J. Kuhar

Kevin J. Kuhar
Accounting Branch Chief
Office of Electronics and Machinery