



DIVISION OF  
CORPORATION FINANCE

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

December 27, 2022

Michael McGarrity  
Chief Executive Officer  
MDxHealth SA  
CAP Business Center  
Zone Industrielle des Hauts-Sarts  
4040 Herstal, Belgium

**Re: MDxHealth SA**  
**Registration Statement on Form S-1**  
**Filed December 19, 2022**  
**File No. 333-268885**

Dear Michael McGarrity:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jordan Nimitz at 202-551-5831 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services