

Mail Stop 4561

February 4, 2010

Mr. Ray Vuono  
Chief Executive Officer and President  
MedLink International, Inc.  
1 Roebling Court  
Ronkonkoma, NY 11779

**Re: MedLink International, Inc.  
Form 10-K/A For the Fiscal Year Ended December 31, 2008  
Form 10-Q/A For the Quarterly Periods Ended March 31, 2009, June  
30, 2009 and September 30, 2009  
File No. 001-31771**

Dear Mr. Vuono:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Craig D. Wilson  
Senior Assistant Chief Accountant