

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

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