



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

Mail Stop 6010

February 11, 2008

Mr. Rondald L. Wheet  
Chief Executive Officer and Principal Financial Officer  
Revolutions Medical Corporation  
2073 Shell Ring Circle  
Mt. Pleasant, South Carolina 29466

**Re:   Revolutions Medical Corporation**  
**Form 10-KSB for the year ended December 31, 2006**  
**Filed April 16, 2007**  
**File No. 000-28629**

Dear Mr. Wheet:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Branch Chief