



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

Mail Stop 3030

March 18, 2010

Via U.S. Mail

Mr. Rondald L. Wheet  
Chief Executive Officer  
Revolutions Medical Corporation  
670 Marina Drive, 3<sup>rd</sup> Floor  
Charleston, SC 29492

**Re:   Revolutions Medical Corporation**  
**Form 10-K for the Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 000-28629**

Dear Mr. Wheet:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief