



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

October 25, 2006

Mr. Frank W. Barker, Jr.
Chief Financial Officer
EarthFirst Technologies, Inc.
2515 E Hanna Ave.
Tampa, FL 33610

RE: Form 10-KSB for the fiscal year ended December 31, 2005
Forms 10-QSB for the quarters ended March 31, 2006 and June 30,
2006
File No. 0-23897

Dear Mr. Barker:

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

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker
Accounting Branch Chief