



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

January 26, 2009

Paul T. Frampton
Chief Financial Officer and Treasurer
ForeverGreen Worldwide Corporation
972 North 1430 West
Orem, UT 84057

Re: ForeverGreen Worldwide Corporation
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed April 7, 2008
File No. 0-26973

Dear Mr. Frampton:

We have completed our review of your 2007 Form 10-K, and related amendments, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief