



DIVISION OF  
CORPORATION FINANCE

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

December 28, 2010

Mr. Paul T. Frampton  
Chief Financial Officer  
ForeverGreen Worldwide Corporation  
972 North 1430 West  
Orem, Utah 84057

**Re: ForeverGreen Worldwide Corporation  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed April 15, 2010  
File No. 000-26973**

Dear Mr. Frampton:

We have reviewed your filing and have the following comment. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2009

Note 8 – Allocation of Purchase Consideration in Business Combinations, page 37

1. We note you disclose goodwill is tested for impairment on an annual basis. Please expand your disclosure to elaborate upon your policy for testing goodwill, including how that testing is performed and the significant assumptions and estimates therein. Please provide us with a summary of how your most recent testing was performed, the qualitative factors you considered, the results of any quantitative computations/analysis, and your basis for conclusion.

Closing Comments

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact James Giugliano at (202) 551-3319, or Jennifer O'Brien at (202) 551-3721, if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3299 with any other questions.

Sincerely,

Mark C. Shannon  
Branch Chief