

Mail Stop 3561

September 18, 2008

By U.S. Mail

Mr. Norman L. Frohreich
Chief Financial Officer
FullCircle Registry, Inc.
161 Alpine Drive
Shelbyville, Kentucky 40065

**Re: FullCircle Registry, Inc.
Form 10-KSB for the Year Ended December 31, 2007
File No. 333-51918**

Dear Mr. Frohreich:

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

Sincerely,

William Thompson
Accounting Branch Chief