



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

June 23, 2008

Via U.S. mail

Mr. W. Kirk Bosché
Chief Financial Officer
Foothills Resources, Inc.
4540 California Avenue, Suite 550
Bakersfield, CA 93309

**Re: Foothills Resources, Inc.
Amendment to Preliminary Proxy Statement on Schedule 14A
Filed June 19, 2008
File No. 1-31547**

Dear Mr. Bosché:

We have completed our review of your Schedule 14A and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: D. Levy