



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 25, 2008

Mack Steele  
President and Chief Executive Officer  
Steele Recording Corporation  
3504 South 5175 West  
Cedar City, UT 84720

**Re: Steele Recording Corporation  
Form 10-KSB for the Fiscal Year Ended December 31, 2007  
Filed March 27, 2008**

**Form 10-Q for the Quarterly Period Ended March 31, 2008  
File No. 333-143970**

Dear Mr. Steele:

We issued comments to you on the above captioned filings on June 2, 2008. As of the date of this letter, you have not amended your filing to comply with our comments.

If you do not respond to the outstanding comments by filing your amended Form 10-KSB or contact us by July 9, 2008, we will, consistent to our obligations under the federal securities laws, decide on how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Dean Suehiro, Senior Staff Accountant, at 202-551-3384 if you have any question.

Sincerely,

Kyle Moffatt  
Accountant Branch Chief