



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 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
File No. 333-143970

Dear Mr. Steele:

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

Sincerely,

Larry Spigel
Assistant Director