



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 22, 2008

**via U.S. mail and facsimile**

Michael S. Borish  
Chief Executive Officer  
Freedom Environmental Services, Inc.  
5036 Dr. Phillips Blvd., # 306  
Orlando, Florida 32819

**Re: Item 4.02 Form 8-K/A**  
**Filed: December 17, 2008**  
**File No. 0-53388**

Dear Mr. Borish:

We reviewed your response letter dated December 17, 2008, and have the following comment.

1. Please amend your Form 10-Q/A to appropriately address the following:
  - update Item 4 - Controls and Procedures to include the following:
    - a discussion of the restatement and the facts and circumstances surrounding it, and
    - how the restatement impacted the CEO and CFO's original conclusions regarding the effectiveness of their disclosure controls and procedures. Refer to Items 307 and 308(c) of Regulation S-K.
  - include "currently dated" certifications, which refer to the Form 10-Q/A.

\* \* \* \*

Please respond to this comment within 10 business days, or tell us when you will provide us with a response. Please provide us with a supplemental response letter that keys your responses to our comments and provides any requested supplemental information. Detailed letters greatly facilitate our review. Please file your supplemental response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your responses to our comments.

Michael S. Borish  
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If you have any questions regarding these comments, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or, in his absence, to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief