



DIVISION OF
CORPORATION FINANCE

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

VIA FACSIMILE AND U.S. MAIL

February 3, 2009

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

Re: Item 4.02 Forms 8-K and 8-K/A
Filed: November 21, 2008 and December 17, 2008
Re: Forms 10-Q/A
Filed: November 21, 2008, December 17, 2008 and January 27, 2009
File No. 0-53388

Dear Mr. Borish:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, 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