



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

June 25, 2018

Via E-mail

Iehab J. Hawatmeh  
Chief Executive Officer  
CirTran Corporation  
4125 South 6000 West  
West Valley City, Utah 84128

**Re: CirTran Corporation  
Amendment No. 1 to Form 10-12G  
Filed June 18, 2018  
File No. 000-49654**

Dear Mr. Hawatmeh:

We have reviewed your June 18, 2018 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 4, 2018 letter.

Item 7. Certain Relationships and Related Transactions, page 22

1. Please update the disclosure in this section as of the most recent financial statements. For instance, we note you have not updated the related party debt information.

Iehab J. Hawatmeh  
CirTran Corporation  
June 25, 2018  
Page 2

You may contact Brian McAllister at (202) 551-3341 or Angela Lumley at (202) 551-3398 if you have questions regarding comments on the financial statements and related matters. Please contact Ronald (Ron) E. Alper at (202) 551-3329 or Pam Howell at (202) 551-3357 with any other questions.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Mining

cc: James R. Kruse, Esq.  
Michael Best & Friedrich, LLP