

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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**FILER**

**FULLNET COMMUNICATIONS INC**

CIK: **1092570** | IRS No.: **731473361** | State of Incorporation: **OK** | Fiscal Year End: **1231**  
Type: **CORRESP**  
SIC: **7374** Computer processing & data preparation

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January 26, 2009

Mr. Stephen Krikorian  
Accounting Branch Chief  
Mail Stop 4561  
United States Securities & Exchange Commission  
Washington, D.C. 20549

Re: FullNet Communications, Inc. - File No. 000-27031  
Form 10-K filed on March 31, 2008

Dear Mr. Krikorian:

We are in receipt of your letter dated December 31, 2007, in which you raised a comment regarding the above referenced filing. Our response is referenced to your letter and is set forth below:

Comment 1: Notes to the Consolidated Financial Statements

Note J-Creditor Settlements and Debt Forgiveness, page F-17

Your response to prior comment No. 4 indicates that you believe the shareholder in question is not a "principal holder". Explain why you believe that the obligations to this shareholder should be classified and reported as a related party transaction. See paragraph 24(f) of SFAS 57. Ensure that you consider the full definition of a related party as defined by this pronouncement. As part of your response, you should consider any control or significant influence that the shareholder may have over management and its operating policies. If not a related party, disclosures should be corrected to properly identify the nature of your relationship with this shareholder.

Response:

Upon review we have concluded that the obligations to this shareholder should not be classified and reported as a related party transaction. Our disclosures in future filings will properly identify the nature of our relationship with this shareholder.

Sincerely,

Timothy J. Kilkenny  
Chief Executive Officer

TJK:rb

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