

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

**FOREVERGREEN WORLDWIDE CORP**

CIK: [1091983](#) | IRS No.: **870621709** | State of Incorporation: **NV** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **2090** Miscellaneous food preparations & kindred products

Mailing Address  
972 N 1430 W  
OREM UT 84057

Business Address  
972 N 1430 W  
OREM UT 84057  
801-655-5500



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

January 26, 2009

Paul T. Frampton  
Chief Financial Officer and Treasurer  
ForeverGreen Worldwide Corporation  
972 North 1430 West  
Orem, UT 84057

**Re: ForeverGreen Worldwide Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed April 7, 2008  
File No. 0-26973**

Dear Mr. Frampton:

We have completed our review of your 2007 Form 10-K, and related amendments, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief