

Mail Stop 3030

December 15, 2008

Adrian Goldfarb  
Chief Financial Officer  
Ecosphere Technologies, Inc.  
3515 S.E. Lionel Terrace  
Stuart, Florida 34997

**Re: Ecosphere Technologies, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2007**  
**Filed April 15, 2008**  
**File No. 000-25663**

Dear Mr. Goldfarb:

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

Sincerely,

Brian R. Cascio  
Accounting Branch Chief