

Mail Stop 4561

September 13, 2007

William Smith  
Secretary, Treasurer, Chief Financial Officer  
Adsero Corp.  
2101 Nobel Street  
St. Julie, Quebec, J3E 1Z8

Re: **Adsero Corp.**  
**Preliminary Revised Information Statement on Schedule 14C**  
**Filed on September 11, 2007**  
**File No. 000-31040**

Dear Mr. Smith:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. For purposes of this comment letter, we refer to the pagination in a marked courtesy copy of your filing that was provided to us by counsel.

General

1. In our letter dated August 22, 2007, we asked you to provide, in connection with responding to our comments, a written statement from the company containing a number of acknowledgements. Please do so.

Amendment of Certificate of Incorporation, page 2

2. In comment 2 of our letter dated August 22, 2007, we asked you to disclose any issuance plans you may have for the effective increase in authorized shares. You responded by disclosing that you do not presently have any “agreements in place” with respect to certain corporate transactions that would result in the issuance of shares following the reverse split. Please tell us specifically whether you have any plans, proposals or arrangements with regard to the issuance of shares. Plans, proposals or arrangements can exist absent a formal agreement. If you have plans, proposals or arrangements of this nature, please make the requisite disclosures in your information statement. See Note A to Schedule 14A.

Security Ownership of Certain Beneficial Owners and Management, page 6

3. In comment 4 of our letter dated August 22, 2007, we asked you to provide the analysis supporting your conclusion that you obtained consents without engaging in a solicitation, as defined in Rule 14a-1(l). In your response, you state that you obtained what appears to be more than half of the necessary consents from a financial advisor to the company and five of its clients. However, the nature of a shareholder's relationship with the company does not alone establish whether that shareholder was solicited within the meaning of Rule 14a-1(l). Similarly, a statement that the shareholder became aware of the proposed reverse split in its "course of dealings" with the company also does not establish that the shareholder was not solicited, particularly if those dealings include a solicitation, as defined in Rule 14a-1(l). Please provide us with a more detailed analysis as to why you believe there was no solicitation.
4. In your revised beneficial ownership table, you do not indicate that Mr. Lachambre is an officer or director of your company. However, in response to question 4 of our letter dated August 22, 2007, you indicate that Mr. Lachambre is the vice president of sales of your company. Please explain, or revise your statement.

Form of Certificate of Amendment to the Certificate of Incorporation

5. In response to comment 6 of our letter dated August 22, 2007, you state that you amended your certificate of incorporation on March 19, 2004 and filed the form of amendment with the Commission on February 23, 2004. Item 601(b)(3)(i) of Regulation S-B required you to file a complete copy of your certificate of incorporation, as amended, upon filing the amendment with the Delaware Secretary of State. You do not appear to have done so. At the very least, the item required you to file your amended certificate of incorporation with the Commission as an exhibit to your next periodic report. You have continued to incorporate by reference to your original Form 10 in your intervening annual reports. At a minimum, you should now amend your most recent periodic report to include as an exhibit a complete copy of your certificate of incorporation, as amended. In future periodic reports, you may then incorporate by reference to that amended periodic report.

As appropriate, please amend your filing in response to these comments within 10 business days. You should provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

William Smith  
Adsero Corp.  
September 13, 2007  
Page 3

Please address all questions to David L. Orlic at (202) 551-3503, or if you require further assistance, to me at (202) 551-3462.

Sincerely,

Mark P. Shuman  
Branch Chief-Legal

cc: Via facsimile: (212) 400-6901  
Scott Rapfogel  
Gottbetter & Partners, LLP