

August 16, 2006

Mail Stop 4561

David A. Gestetner  
Chief Executive Officer  
eRoomSystem Technologies, Inc.  
1072 Madison Ave.  
Lakewood, NJ 08701

**Re: eRoomSystem Technologies, Inc.  
Registration Statement on Form SB-2/A  
Filed August 4, 2006  
File No. 333-133801**

**Forms 10-KSB/A for the fiscal years ended December 31, 2004 and December 31, 2005**

**Forms 10-QSB/A for the fiscal quarters ended March 31, 2005, June 30, 2005  
September 30, 2005 and March 31, 2006**

**Form 10-QSB for the fiscal quarter ended June 30, 2006  
File No. 0-31037**

Dear Mr. Gestetner:

We have reviewed the above-referenced filings and your response letter dated August 3, 2006 and have the following comments.

Form SB-2/A

General

1. Your Form SB-2/A does not contain the current interim financial statements in accordance with the requirements of Item 310(g) of Regulation S-B. Please revise accordingly.

Selling Stockholders and Warrant Holders, page 10

2. We note your response to comment 5 of our letter dated July 19, 2006. Please supplementally describe in greater detail the specific actions and business purpose behind Schreiber and Klein Consulting LLC's provision of accounting services relating to financial statements.

Form 10-QSB for the fiscal quarter ended June 30, 2006

Controls and Procedures, page 16

3. We note your statement in the second paragraph concerning your engagement of special securities counsel and other remediation efforts that have "materially impacted the effectiveness of the Company's disclosure controls and procedures...." However, unlike all the above-referenced Forms 10-QSB/A and 10-KSB/A you do not provide disclosure responsive to Item 308(c) of Regulation S-B, which requires disclosure of any change in your internal control over financial reporting that occurred during your last fiscal quarter that has materially affected, or is reasonably likely to materially affect, your internal control over financial reporting. Please revise accordingly.

Form 10-QSB/A for the fiscal quarter ended September 30, 2005

Exhibit 31.1

4. We note your certification is dated August 3, 2005. Please revise your Form 10-QSB/A to file a properly dated certification.

Forms 10-KSB/A for the fiscal year ended December 31, 2005

Controls and Procedures, page 47

5. Please revise your disclosure to briefly address who discovered the design and operational deficiencies in your disclosure controls and procedures, when the deficiencies were discovered and how they were discovered. Please also confirm that the costs of the remediation measures described did not materially impact your results of operations.

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David A. Gestetner  
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Please respond to our comments that pertain to your periodic filings within 10 business days of the date of this letter. If you have any questions, please call Adam Halper at (202) 551-3482. If you require additional assistance you may contact the undersigned at (202) 551-3730.

Sincerely,

Barbara C. Jacobs  
Assistant Director

cc: Via Facsimile  
Gregory L. Hrncir, Esq.  
Fax: (413) 723-2141