

Mail Stop 4561

April 15, 2008

David A. Gestetner
President, Chief Executive Officer,
Secretary, and Chairman
eRoomSystem Technologies, Inc.
1072 Madison Avenue
Lakewood, NJ 08701

**Re: eRoomSystem Technologies, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed March 13, 2008
File No. 000-31037**

Dear Mr. Gestetner:

We have reviewed your response letter dated April 10, 2008 in connection with the above referenced filing and have the following comment. If indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comment, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Form 10-KSB for the Fiscal Year Ended December 31, 2007

Item 7. Financial Statements

Consolidated Balance Sheets

1. We have read your response to prior comment number 1 and note that your conclusions are not consistent with generally accepted accounting principles. As noted in our previous comment, auction-rate securities do not meet the definition of cash equivalents under paragraphs 8 and 9 of SFAS 95 because they have long-term maturity dates and there is no guarantee the holder will be able to liquidate its holdings. Please restate your financial statements in an amended annual report to correct this error. In addition, revise your liquidity and capital resources disclosures to discuss, in detail, the nature of these securities and the associated liquidity issues.

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Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. If you amend your filing(s), you may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter that keys your response to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your response to our comment.

You may contact Mark Shannon, Staff Accountant, at (202) 551-3299 or me at (202) 551-3451 if you have any questions regarding the above comment.

Sincerely,

Mark Kronforst
Accounting Branch Chief