



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

January 26, 2011

Edward J. Gildea
Chief Executive Officer
Converted Organics Inc.
137A Lewis Wharf
Boston, MA 02110

Re: Converted Organics Inc.
Preliminary Proxy Statement on Schedule 14A
Filed December 23, 2010

Dear Mr. Gildea:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Dana Brown
Attorney-Advisor