



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

DIVISION OF
CORPORATION FINANCE

September 27, 2010

Anthony S. Loumidis
Chief Financial Officer
American DG Energy Inc.
45 First Avenue
Waltham, MA 02451

**Re: American DG Energy Inc.
Item 4.01 Form 8-K
Filed September 21, 2010
File No. 1-34493**

Dear Mr. Loumidis:

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

Sincerely,

William H. Thompson
Accounting Branch Chief