



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