



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 2, 2010

Mr. Charles Adelman  
President  
Adelman Enterprises, Inc.  
5214 Bonsai Avenue  
Moorpark, CA 93021

Re: **Adelman Enterprises, Inc.**  
**Item 4.01 Form 8-K**  
**Filed July 20, 2010**  
**File No. 0-53258**

Dear Mr. Adelman:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Dave Walz  
Staff Accountant  
Office of Beverages, Apparel and  
Healthcare Services