



DIVISION OF  
CORPORATION FINANCE

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

December 8, 2010

Harold Antonson  
Chief Financial Officer  
US 1 Industries, Inc.  
336 W. US Hwy 30  
Valparaiso, Indiana 46385

**Re: US 1 Industries, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 16, 2010**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2010**  
**Filed August 10, 2010**  
**File No. 001-08129**

Dear Mr. Antonson:

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

Sincerely,

Lyn Shenk  
Branch Chief