



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