



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 25, 2008

Kevin T. Dunphy
Chief Financial Officer
Aduromed Industries, Inc.
3 Trowbridge Drive
Bethel, Connecticut 06801

Re: Aduromed Industries, Inc.
Form 10-K for the Year Ended December 31, 2007
File No. 0-3125

Dear Mr. Dunphy:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief