



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

April 3, 2008

Timothy G. Byrd, Sr., CEO  
Adino Energy Corporation  
2500 City West Boulevard, Suite 300  
Houston, TX 77042

**Re: Adino Energy Corporation**  
**Form 8-K filed March 18, 2008, Amended March 24, 2008**  
**File No. 333-74638**

Dear Mr. Byrd:

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

Sincerely,

Chris White  
Branch Chief