



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

February 29, 2008

**Via U.S. mail and facsimile**

Mr. Andre Dimino  
Chief Financial Officer  
ADM Tronics Unlimited, Inc.  
224-S Pegasus Avenue  
Northvale, NJ 07647

RE: Form 10-KSB for the fiscal year ended March 31, 2007  
Form 10-QSB for the period ended September 30, 2007  
File No. 000-17629

Dear Mr. Dimino:

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 questions regarding our review of your filings, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to Nudrat Salik, Staff Accountant at (202) 551-3692.

Sincerely,

Rufus Decker  
Accounting Branch Chief