

Mail Stop 3561

May 21, 2008

Converted Organics Inc.
David R. Allen-Chief Financial Officer
7A Commercial Wharf West
Boston, MA 02110

Re: Converted Organics, Inc.
Form 10-KSB for the year ended December 31, 2007
Filed March 28, 2008
File No. 001-33304

Form 10-KSB/A for the year ended December 31, 2007
Filed May 5, 2008
File No. 001-33304

Form 10-Q for the quarter ended March 31, 2008
Filed May 15, 2008
Filed No. 001-33304

Dear Mr. Allen:

We have completed our review of your Form 10-KSB, 10KSB/A as well as Form 10-Q and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey
Branch Chief