



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