

Converted Organics Inc.  
Form RW  
March 24, 2008

CONVERTED ORGANICS INC.  
7A COMMERCIAL WHARF WEST  
BOSTON, MA 02110  
(617) 624-0111

March 24, 2008

**VIA EDGAR**

Division of Corporate Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: Converted Organics Inc.  
Registration Statement on Form S-1 (File No. 333-149079)  
Application for Withdrawal

Ladies and Gentlemen:

Pursuant to Rule 477 of the Securities Act of 1933, as amended (the Securities Act ), Converted Organics Inc., a Delaware corporation (the Company ), respectfully requests that the Securities and Exchange Commission (the Commission ) consent to the immediate withdrawal of its Registration Statement on Form S-1 (File No. 333-149079) and all amendments and exhibits thereto (the Registration Statement ). The Company requests this withdrawal because it has elected to pursue the registration of the securities covered by the Registration Statement on a Form S-3 instead. No securities have been or will be sold under or using the Registration Statement or the related prospectus.

The Company appreciates the Commission s assistance. If you have any questions, please contact Mark A. von Bergen at (503) 243-5874.

Respectfully submitted,

CONVERTED ORGANICS INC.

By: /s/ Edward J. Gildea  
Name: Edward J. Gildea  
Title: President and Chief Executive Officer