



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 3, 2009

Harry G. Mitchell
Chief Financial Officer
Echo Therapeutics, Inc.
10 Forge Parkway
Franklin, MA 02038

**RE: Echo Therapeutics, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed March 31, 2008
File No. 000-23017**

Dear Mr. Mitchell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief