



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 7, 2009

**Via U.S. Mail and Fax (781-290-0550)**

Mr. Michael J. Shea  
Chief Financial Officer  
MAC-GRAY Corporation  
404 Wyman Street, Suite 400  
Waltham, MA 02451

**RE: MAC-GRAY Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 14, 2008  
File No. 1-13495**

Dear Mr. Shea:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spirgel  
Assistant Director