



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

DIVISION OF
CORPORATION FINANCE

September 2, 2010

Mr. Gregory Ray
Chief Financial Officer
Heritage-Crystal Clean, Inc.
2175 Point Boulevard
Elgin, IL 60123

**Re: Heritage-Crystal Clean, Inc.
Form 10-K for the Fiscal Year Ended January 2, 2010
Forms 10-Q for the Fiscal Quarters Ended March 27, 2010 and June 19, 2010
Definitive Proxy Statement on Schedule 14A
File No. 001-33987**

Dear Mr. Ray:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash
Accounting Branch Chief