

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

DIVISION OF CORPORATION FINANCE

February 15, 2022

Brian Recatto Chief Executive Officer Heritage-Crystal Clean, Inc. 2175 Point Boulevard Suite 375 Elgin, IL 60123

> Re: Heritage-Crystal Clean, Inc. Amendment No. 1 to Registration Statement on Form S-3 Filed February 11, 2022 Registration Statement on Form S-3 Filed February 9, 2022 File No. 333-262605

Dear Mr. Recatto:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Arthur Tornabene-Zalas at (202) 551-3162 or Loan Lauren Nguyen, Legal Branch Chief, at (202) 551-3642 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: Heidi Steele, Esq.