



DIVISION OF  
CORPORATION FINANCE

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

May 8, 2014

Via E-Mail

Keith E. Gottfried, Esq.  
Alston & Bird LLP  
950 F Street, N.W.  
Washington, DC 20004

**RE: Echo Therapeutics, Inc.  
Revised Preliminary Proxy Statement  
Filed May 6, 2014  
File No. 001-35218**

Dear Mr. Gottfried:

We have reviewed your filings and have the following comments.

1. Please expand your revisions added in response to prior comment 4 to disclose the filing of a definitive proxy statement on April 15, 2014. Also revise to disclose, if true and as set forth in your April 22, 2014 press release, that proxies previously provided to you in connection with that filing have been or will be discarded.
2. We note your response to prior comment 5. Please revise the disclosure following the September 5, 2013 entry to clarify whether and when a meeting was held with Platinum, who attended and what was discussed.

Please direct any questions to Daniel F. Duchovny at (202) 551-3619 or me at (202) 551-3641.

Sincerely,

/s/ Geoff Kruczek

Geoff Kruczek  
Attorney-Advisor  
Office of Mergers & Acquisitions

cc (via E-mail): Joanne R. Soslow, Esq.  
Morgan, Lewis & Bockius LLP