



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

February 5, 2008

By facsimile to (312) 984-7700 and U.S. Mail

Mr. Joseph Chalhoub  
President and Chief Executive Officer  
Heritage-Crystal Clean, Inc.  
2175 Point Boulevard, Suite 375  
Elgin, IL 60123

Re: Heritage-Crystal Clean, Inc.  
Pre-effective Amendment 4 to Registration Statement on Form S-1  
Filed February 1, 2008  
File No. 333-143864

Dear Mr. Chalhoub:

We reviewed the filing and have the comments below.

General

1. As appropriate, consider applicable requirements for updating the financial statements.
2. We note the responses to prior comments 5, 10, and 13 and will review the exhibits when HCCI files them by amendment to the registration statement.

Executive Compensation Tables, page 58

3. Revised disclosure indicates that HCCI removed disclosure for the fiscal year ended December 30, 2006 in response to prior comment 8. Since HCCI provided information for the fiscal year ended December 30, 2006 previously in response to a Commission filing requirement, HCCI is required to include disclosure for both the fiscal year ended December 30, 2006 and the fiscal year ended December 29, 2007 in the registration statement. See instruction 1 to Item 402(c) of Regulation S-K, and revise.

Summary Compensation Table, page 58

4. Revised footnote (2) to the table states that the bonus determination for the bonus earned in the fiscal year ended December 29, 2007 is expected to be completed in March 2008. Confirm that when the bonus is determined, HCCI will disclose the bonus amount in a filing under Item 5.02(f) of Form 8-K if the registration statement is already effective. Note that Item 5.02(f) of Form 8-K requires also a new total compensation recalculation to reflect that bonus information. See section III.A.2. of Release No. 34-54302A.

Closing

File an amendment to the registration statement in response to the comments. To expedite our review, HCCI may wish to provide us three marked courtesy copies of the amendment. Include with the filing any supplemental information requested and a cover letter tagged as correspondence that keys the responses to the comments. If HCCI thinks that compliance with any of the comments is inappropriate, provide the basis in the letter. We may have additional comments after review of the amendment, the responses to the comments, and any supplemental information.

We urge all persons responsible for the accuracy and adequacy of the disclosure in the registration statement reviewed by us to ensure that they have provided all information investors require for an informed decision. Since HCCI and its management are in possession of all facts relating to the disclosure in the registration statement, they are responsible for the adequacy and accuracy of the disclosures that they have made.

If HCCI requests acceleration of the registration statement's effectiveness, HCCI should furnish a letter at the time of the request in which it acknowledges that:

- Should the Commission or the staff acting by delegated authority declare the registration statement effective, it does not foreclose the Commission from taking any action on the filing.
- The action of the Commission or the staff acting by delegated authority in declaring the registration statement effective does not relieve HCCI from its full responsibility for the adequacy and accuracy of the registration statement's disclosures.
- HCCI may not assert our comments or the declaration of the registration statement's effectiveness as a defense in any proceedings initiated by the Commission or any person under the United States' federal securities laws.

Mr. Joseph Chalhoub  
February 5, 2008  
Page 3

The Commission's Division of Enforcement has access to all information that HCCI provides us in our review of the registration statement or in response to our comments on the registration statement.

We will consider a written request for acceleration of the registration statement's effectiveness under Rule 461 of Regulation C under the Securities Act as confirmation that those requesting acceleration are aware of their responsibilities under the Securities Act and the Exchange Act as they relate to the proposed public offering of the securities specified in the registration statement. We will act on the request and by delegated authority grant acceleration of the registration statement's effectiveness.

You may direct questions on accounting comments to Dale A. Welcome, Staff Accountant, at (202) 551-3865 or W. John Cash, Accounting Branch Chief, at (202) 551-3768. You may direct questions on other comments and disclosure issues to Edward M. Kelly, Senior Counsel, at (202) 551- 3728 or me at (202) 551-3765.

Very truly yours,

Pamela A. Long  
Assistant Director

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