



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

April 21, 2009

Kevin T. Dunphy
Treasurer and Chief Financial Officer
MedClean Technologies, Inc.
3 Trowbridge Drive
Bethel, Connecticut 06801

Re: MedClean Technologies, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
File No. 0-3125

Dear Mr. Dunphy:

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

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief