

November 15, 2022

Jason DiBona  
Chief Executive Officer  
AeroClean Technologies, Inc.  
10455 Riverside Drive  
Palm Beach Gardens, FL 33410

Technologies, Inc.

Statement on Form S-4

9, 2022

Re: AeroClean

Draft Registration

Submitted November

CIK No. 0001872356

Dear Jason DiBona:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. Please refer to Rule 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 Jeff Kauten, Staff Attorney, at (202) 551-3447,  
or in his absence, Jan  
Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you  
require further  
assistance, please contact Larry Spirgel, Office Chief, at (202)  
551-3815.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Valerie Jacob, Esq.