

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.