

PURECYCLE TECHNOLOGIES, INC.

5950 Hazeltine National Drive, Suite 650
Orlando, Florida 32822

June 30, 2021

United States Securities and Exchange Commission
Division of Corporate Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549
Attn: Abigail Adams

Re: PureCycle Technologies, Inc. (the "*Company*")
Registration Statement on Form S-1 (Registration No. 333-257423)
(the "*Registration Statement*")

Dear Ms. Murphy:

The Company hereby requests that the effective date and time of the above referenced Registration Statement be accelerated to 4:00pm on July 1, 2021 or as soon thereafter as practicable, pursuant to Rule 461 of the Securities Act of 1933, as amended.

Very truly yours,

PURECYCLE TECHNOLOGIES, INC.

By: /s/ Brad Kalter
Name: Brad Kalter
Title: General Counsel and Corporate Secretary
