

PURECYCLE TECHNOLOGIES, INC.

5950 Hazeltine National Drive, Suite 650
Orlando, Florida 32822

May 3, 2022

United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: Dillon Hagijs

Re: PureCycle Technologies, Inc. (the "*Company*")
Registration Statement on Form S-3 (Registration No. 333-264580) (the "*Registration Statement*")

Dear Mr. Hagijs,

The Company hereby requests that the effective date and time of the above referenced Registration Statement be accelerated to 4:00 p.m. on May 6, 2022 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
