

PURECYCLE TECHNOLOGIES, INC.

20 North Orange Avenue, Suite 106  
Orlando, Florida 32801

January 13, 2025

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

Re: PureCycle Technologies, Inc. (the "*Company*")  
Registration Statement on Form S-3 (Registration No. 333-283364)  
(the "*Registration Statement*")

Dear Mr. Grana,

The Company hereby requests that the effective date and time of the above referenced Registration Statement be accelerated to 4:00 p.m. on January 15, 2025 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