



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

June 4, 2009

Mr. Mark W. Harding
President
Pure Cycle Corporation
8451 Delaware Street
Thornton, CO 80260

**Re: Pure Cycle Corporation
Form 10-K for the Fiscal Year Ended August 31, 2008
Filed November 14, 2008
Form 10-Q for Period Ended February 28, 2008
File No. 0-8814**

Dear Mr. Harding:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

H. Christopher Owings
Assistant Director