

Mail Stop 3561

April 5, 2006

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

Re: Pure Cycle Corporation  
Form 10-KSB for the Fiscal Year Ended August 31, 2005  
Filed November 28, 2005  
File No. 0-08814

Dear Mr. Harding:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto  
Senior Assistant Chief Accountant