



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

December 1, 2008

Mark Alsentzer
Chief Executive Officer
Pure Earth, Inc.
One Neshaminy Interplex
Suite 201
Trevose, Pennsylvania 19053

**Re: Pure Earth, Inc.
Amendment No. 3 to Registration Statement on Form 10
Filed November 4, 2008
File No. 000-53287**

Dear Mr. Alsentzer:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3235.

Sincerely,

Jessica S. Kane
Staff Attorney

cc: Jeffrey M. Taylor
Blank Rome LLP
One Logan Square
Philadelphia, Pennsylvania 19103