

Mail Stop 3561

October 28, 2008

*By U.S. Mail and facsimile to (985) 801-5151*

Mark W. Joslin  
Chief Financial Officer  
Pool Corporation  
109 Northpark Boulevard  
Covington, Louisiana 70433-5001

**Re: Pool Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed March 28, 2008  
File No. 000-26640**

Dear Mr. Joslin:

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

Sincerely,

H. Christopher Owings  
Assistant Director