

Mail Stop 3561

January 25, 2010

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

**Re: Pool Corporation
Definitive Proxy Statement on Schedule 14A
Filed March 28, 2008
File No. 000-26640**

Dear Mr. Joslin:

We have completed our review of the above referenced filing and we have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director