



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

April 10, 2017

Brendan J. Killackey
Chief Executive Officer
Janel Corporation
303 Merrick Road, Suite 400
Lynbrook, NY 11563

Re: Janel Corporation
Form 10-K for the Fiscal Year Ended September 30, 2016
Filed December 22, 2016
File Nos. 333-60608

Dear Mr. Killackey:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jim Allegretto

Jim Allegretto
Senior Assistant Chief Accountant
Office of Consumer Products