



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2019

Dominique Schulte  
Chief Executive Officer  
Janel Corporation  
303 Merrick Road  
Lynbrook, New York 11563

**Re: Janel Corporation**  
**Amendment No. 1 to Form 8-K**  
**Filed July 24, 2019**  
**File No. 333-60608**

Dear Ms. Schulte:

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,

Division of Corporation Finance  
Office of Consumer Products