

Mail Stop 4561

October 13, 2009

John Bordynuik  
Chief Executive Officer  
JBI, Inc.  
4536 Portage Road  
Niagra Falls, Ontario, Canada L2E 6A8

**RE: JBI, Inc.**  
**Form 8-K Filed August 12, 2009**  
**File No. 0-52444**

Dear Mr. Bordynuik:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant