



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

DIVISION OF
CORPORATION FINANCE

January 7, 2011

John Bordynuik
Director and Chairman of the Board;
President and Chief Executive Officer
JBI, Inc.
1783 Allanport Rd.
Thorold, Ontario, L0S 1K0
Canada

Re: JBI, Inc.
Form 8-K filed May 14, 2010
Amendment No. 1 to Form 8-K filed January 6, 2011
Amendment No. 2 to Form 8-K filed January 6, 2011
File No. 000-52444

Dear Mr. Bordynuik:

We have completed our review of your Form 8-K filed on May 14, 2010 and related amendments and do not have any further comments at this time.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant