



DIVISION OF  
CORPORATION FINANCE

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

September 25, 2019

Richard Heddle  
Chief Executive Officer  
Plastic2Oil, Inc.  
20 Iroquois Street  
Niagara Falls, NY 14303

**Re: Plastic2Oil, Inc.**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed June 3, 2019**  
**File No. 000-52444**

Dear Mr. Heddle:

We have completed our review of your filings. 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 Electronics and Machinery