UNITED STATES SECURITIES AND EXCHANGE COMMISSION

12 December 2012

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES ACT OF 1933

PBF Energy Inc.

File No. 333-177933 -- CF# 27625

PBF Energy Inc. submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form S-1 registration statement filed on November 14, 2011, as amended on February 22, 2012, May 14, 2012, and September 17, 2012.

Based on representations by PBF Energy Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

| Exhibit 10.2 through March 31, 2013 |
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| Exhibit 10.3 through April 30, 2017 |
| Exhibit 10.4 through February 28, 2014 |
| Exhibit 10.5 through June 30, 2013 |
| Exhibit 10.6 through June 30, 2013 |
| Exhibit 10.7 through June 30, 2013 |
| Exhibit 10.8 through December 31, 2015 |
| Exhibit 10.9 through March 31, 2013 |
| Exhibit 10.9.1 through July 31, 2013 |
| Exhibit 10.23 through June 30, 2013 |
| Exhibit 10.24 through June 30, 2013 |
| Exhibit 10.25 through June 30, 2013 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Timothy S. Levenberg Special Counsel