



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2013

Via E-mail

Beth Summers  
Chief Financial Officer  
Just Energy Group Inc.  
6345 Dixie Road, Suite 200  
Mississauga, Ontario, Canada L5T 2E6

**Re: Just Energy Group Inc.  
Form 40-F for the year ended March 31, 2013  
Filed May 31, 2013  
File No. 001-35400**

Dear Ms. Summers:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ James Allegretto

James Allegretto  
Sr. Assistant Chief Accountant