



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-4631

September 10, 2013

Via E-mail

Mr. Tan Tran  
President, Secretary, Treasurer, and Director  
JMJP Partners, Inc.  
7545 Irvine Center Drive, Suite 200  
Irvine, CA 92618

**Re: JMJP Partners, Inc.**  
**Current Report on Form 8-K**  
**Filed February 26, 2012**  
**File No. 0-54824**

Dear Mr. Tran:

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.

Very truly yours,

/s/ Era Anagnosti

*for* Pamela A. Long  
Assistant Director