



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

DIVISION OF  
CORPORATION FINANCE

September 27, 2021

Trecia Canty  
Senior Vice President, General Counsel and Secretary  
PBF Logistics LP  
One Sylvan Way  
Second Floor  
Parsippany, NJ 07054

**Re: PBF Logistics LP**  
**Registration Statement on Form S-3**  
**Filed September 17, 2021**  
**File No. 333-259629**

Dear Ms. Canty:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Arthur Tornabene-Zalas at (202) 551-3162 or Loan Lauren Nguyen, Legal Branch Chief, at (202) 551-3642 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Philip Haines