



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

January 22, 2018

Via E-Mail

Mr. Tim Richerson  
Chief Executive Officer  
JM Global Holding Company  
1615 South Congress Avenue, Suite 103  
Delray Beach, FL 33445

**Re: JM Global Holding Company  
Preliminary Merger Proxy Statement on Schedule 14A  
Filed October 11, 2017  
File No. 1-37513**

Dear Mr. Richerson:

We have completed our review of your filing. 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.

Very truly yours,

/s/ Pamela A. Long

Pamela A. Long  
Assistant Director  
Office of Manufacturing and Construction

cc: Via E-Mail  
Douglas Ellenoff, Esq.  
Stuart Neuhauser, Esq.  
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