DIVISION OF CORPORATION FINANCE

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

Mail Stop 4720

February 5, 2018

Molly Carpenter Corporate Secretary JPMorgan Chase & Co. 270 Park Avenue New York, NY 10017

Re: JPMorgan Chase & Co.

Registration Statement on Form S-3

Filed January 24, 2018 File No. 333-222672

Dear Ms. Carpenter:

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 David Gessert at (202) 551-2326 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti Acting Assistant Director Office of Financial Services

cc: Stephen B. Grant, Esq.