



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

April 16, 2010

Via U.S. Mail

Ms. Martha Kretzmer
Principal Financial Officer
P.O. Box 10539
Beverly Hills, California 90213

Re: Jilco Industries, Inc.
Form 10-K for the year ended July 31, 2008
Filed October 31, 2008
File No. 000-06649

Dear Ms. Kretzmer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief