



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

March 21, 2018

Via E-Mail

Mr. William E. Nielsen
Chief Executive Officer and Chief Financial Officer
International Baler Corporation
5400 Rio Grande Avenue
Jacksonville, Florida 32254

**Re: International Baler Corporation
Form 10-K
Filed January 26, 2018
File No. 0-14443**

Dear Mr. Nielsen:

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.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction