



DIVISION OF  
CORPORATION FINANCE

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

April 10, 2012

Via E-mail

Mr. Michael S. Olsen  
Executive Vice President and Chief Financial Officer  
Joy Global Inc.  
100 East Wisconsin Avenue, Suite 2780  
Milwaukee, Wisconsin 53202

**Re: Joy Global Inc.**  
**Form 10-K for the year ended October 28, 2011**  
**Filed December 22, 2011**  
**File No. 001-09299**

Dear Mr. Olsen:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosures in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant