

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

April 9, 2018

Via E-mail

Mr. Charles E. Hopewell President, CEO and Principal Financial Officer Jewett Cameron Trading Company LTD. 32275 NW Hillcrest North Plains, OR 97133

**Re:** Jewett Cameron Trading Company LTD.

Form 10-K for Fiscal Year Ended August 31, 2017

Filed November 13, 2017

File No. 0-19954

Dear Mr. Hopewell:

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/ Pamela A. Long

Pamela A. Long Assistant Director Office of Manufacturing and Construction