



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

DIVISION OF  
CORPORATION FINANCE  
Mail Stop 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