



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

July 30, 2018

Erik Young  
Senior Vice President and Chief Financial Officer  
PBF Energy Inc.  
One Sylvan Way, 2<sup>nd</sup> Floor  
Parsippany, NJ 07054

**Re: PBF Energy Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 23, 2018  
File No. 1-35764**

Dear Mr. Young:

We have completed our review of your filings. 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/ Karl Hiller

Karl Hiller  
Branch Chief  
Office of Natural Resources