

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

August 22, 2022

Erik Young Senior Vice President, Chief Financial Officer PBF Energy Inc. One Sylvan Way, Second Floor Parsippany, New Jersey 07054

Re: PBF Energy Inc.

Form 10-K for Fiscal Year Ended December 31, 2021

Filed February 17, 2022 File No. 001-35764

Dear Mr. Young:

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,

Division of Corporation Finance Office of Energy & Transportation