



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

September 13, 2016

James Farinella  
Chief Executive Officer  
Michael James Enterprises, Inc.  
784 Morris Turnpike, # 334  
Short Hills, NJ 07078

**Re: Michael James Enterprises, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed July 8, 2016  
File No. 000-54616**

Dear Mr. Farinella:

We have completed our review of your filing. 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 filing 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 disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information Technologies  
and Services

cc: Wolfgang Heimerl, Esq.  
Heimerl Law Firm