



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

February 25, 2009

VIA U.S. MAIL

Mr. Michael S. Olsen  
Executive Vice President and Chief Financial Officer  
Joy Gobal Incorporated  
100 East Wisconsin Avenue  
Suite 2780  
Milwaukee, Wisconsin 53202

**Re: Joy Global Inc.  
Form 10-K for the year ended October 31, 2008  
Filed December 19, 2008  
File No. 001-09299**

Dear Mr. Olsen:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Accounting Branch Chief