

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

Mail Stop 3561

April 10, 2017

Brendan J. Killackey Chief Executive Officer Janel Corporation 303 Merrick Road, Suite 400 Lynbrook, NY 11563

Re: Janel Corporation

Form 10-K for the Fiscal Year Ended September 30, 2016

Filed December 22, 2016 File Nos. 333-60608

Dear Mr. Killackey:

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/ Jim Allegretto

Jim Allegretto Senior Assistant Chief Accountant Office of Consumer Products