



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2011

Andrew Gordon, President  
Coffee Holding Co., Inc.  
3475 Victory Boulevard  
Staten Island, New York 10314

**Re: Coffee Holding Co., Inc.  
Form 10-K Fiscal Year Ended October 31, 2009;  
Schedule 14A for Annual Meeting April 22, 2010  
File No. 1-32491**

Dear Mr. Gordon:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director