



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