



DIVISION OF  
CORPORATION FINANCE

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

October 20, 2022

Andrew Gordon  
Chief Executive Officer and Chief Financial Officer  
COFFEE HOLDING CO INC  
3475 Victory Boulevard  
Staten Island, NY 10314

**Re: COFFEE HOLDING CO INC**  
**Form 10-K for the Year Ended October 31, 2021**  
**File No. 001-32491**

Dear Andrew Gordon:

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,

Division of Corporation Finance  
Office of Manufacturing