



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

DIVISION OF  
CORPORATION FINANCE

January 11, 2011

Mr. Peter K. Baker  
Chief Executive Officer  
Crystal Rock Holdings, Inc.  
1050 Buckingham St.  
Watertown, CT 06795

**Re: Crystal Rock Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended October 31, 2009**  
**Filed January 25, 2010**  
**Form 10-Q for Quarterly Period Ended July 31, 2010**  
**Filed September 14, 2010**  
**File No. 0-31797**

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

Sincerely,

William H. Thompson  
Accounting Branch Chief