



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 4, 2007

via U.S. mail and facsimile

William Pagano, Chief Executive Officer  
Colonial Commercial Corp.  
275 Wagaraw Road  
Hawthorne, New Jersey 07506

**RE: Colonial Commercial Corp.  
Form 10- K/A for the Fiscal Year Ended December 31, 2006  
Filed May 21, 2007  
File No. 1-06663**

Dear Mr. Pagano:

We have completed our review of your Form 10-K/A and related filings and have no further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief