



DIVISION OF
CORPORATION FINANCE

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

August 6, 2010

Mr. William Salek
Chief Financial Officer
Colonial Commercial Corp.
275 Wagaraw Road
Hawthorne, New Jersey 07506

**RE: Colonial Commercial Corp.
Form 10-K for the Fiscal Year Ended December 31, 2009
Form 10-Q for the Fiscal Quarter Ended March 31, 2010
File No. 1-6663**

Dear Mr. Salek:

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

Sincerely,

Rufus Decker
Accounting Branch Chief