



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