

MAIL STOP 3561

April 9, 2008

By U.S. Mail and facsimile to (718) 768-4731

Mr. Andrew Gordon, President, CEO and CFO
Coffee Holding Co., Inc.
4401 First Avenue
Brooklyn, NY 11232-0005

**Re: Coffee Holding Co., Inc.
Form 10-K for Fiscal Year Ended
October 31, 2007
Filed February 1, 2008
File No. 001-32491**

Dear Mr. Gordon,

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services