

Westrock Coffee Company
4009 N. Rodney Parham Rd., 4th Floor
Little Rock, AR 72212

September 23, 2024

VIA EDGAR

U.S. Securities and Exchange Commission
100 F Street, N.E.
Division of Corporation Finance, Office of Manufacturing
Washington, D.C. 20549-7010
Attention: Perry Hindin, Bradley Ecker and Erin Purnell

**Re: Westrock Coffee Company
Registration Statement on Form S-4
File No. 333-281807
Request for Acceleration**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Westrock Coffee Company, a Delaware corporation (the "Registrant"), hereby requests acceleration of effectiveness of its registration statement on Form S-4 (File No. 333-281807), as amended, to 4:01 p.m. Eastern Time on September 24, 2024, or as soon as practicable thereafter.

The Registrant hereby authorizes Brandon Price of Wachtell, Lipton, Rosen & Katz to orally modify or withdraw this request for acceleration.

If you have any questions concerning this request, or if you require any additional information, please feel free to contact Brandon Price of Wachtell, Lipton, Rosen & Katz at (212) 403-1367 or by email at BCPrice@wlrk.com. Please notify him when this request for acceleration has been granted.

[signature page follows]

Very truly yours,

Westrock Coffee Company

By: /s/ T. Christopher Pledger

Name: T. Christopher Pledger

Title: Chief Financial Officer

cc: Brandon Price, Wachtell, Lipton, Rosen & Katz
