

June 29, 2022

Scott T. Ford
Chief Executive Officer
Westrock Coffee Holdings, LLC
100 River Bluff Drive
Suite 210
Little Rock, Arkansas 77202

Re: Westrock Coffee
Holdings, LLC
Amendment No. 1 to
Registration Statement on Form S-4
Filed June 10, 2022
File No. 333-264464

Dear Mr. Ford:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our May 23, 2022 letter.

Amendment No.1 to Registration Statement on Form S-4 filed June 10, 2022

What are the U.S. federal income tax consequences of the mergers, page 10

1. We note your response to prior comment 3. Item 4 of Form S-4 requires a summary of the tax consequences of the transaction. Given your disclosure of the uncertain and unusual tax consequences, we continue to believe that a tax opinion is required. Please file that opinion, name counsel or other opinion provider in the disclosure and ensure their consent is included in the exhibit. It is permissible for the opinion to state the consequences as "should" or "more likely" than not, rather than "will", but the opinion must express a conclusion for each material federal tax consequence. See Staff Legal Bulletin No. 19. If counsel is unable to provide such opinion, it appears you should revise to disclose that the

Scott T. Ford
Westrock Coffee Holdings, LLC
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transaction is taxable.
Comparative Historical and Unaudited Pro Forma Per Share Financial Information, page 39

2. We note your response to our prior comment 8; however, we do not believe you have fully addressed our comment. As previously requested, please provide us with your computations for book value per unit or share for historical Riverview, as well as for the prior forma combined scenarios. Further, explain why you believe it is

appropriate to use
the weighted average of Riverview Class A shares in your calculation
of book value per
share.

Materials of Riverview's Financial Advisor, page 151

3. We note your response to prior comment 15. Please revise to clarify
what you mean by
the disclosure that the Stephens materials were used to "assess
valuation assumptions used
by the Riverview board of directors." If the assumptions and
valuations used by the Board
and Stephens are the same or similar, revise to state so directly. If
not, explain how they
differed.

4. Please tell us how you determined the compensation of approximately \$5
million
mentioned on page 155 in view of the amounts mentioned in items (i)
and (ii) on page
155.

Summary of Riverview Financial Analysis, page 151

5. We note your response to prior comment 12. Please revise to explain in
greater detail the
disclosure that your board used "standards generally accepted by the
financial community,
including from a valuation standpoint, based on the market value of
Westrock to
comparable public companies, as applicable, and a comparison of the
proposed transaction
with Westrock."

Westrock Coffee Holdings, LLC Audited Consolidated Financial Statements, Years
Ended

December 31, 2021 and 2020

Note 7. Equity-Based Compensation, page F-46

6. We note your response to prior comment 28. Please revise your critical
accounting

policies and estimates to include the information that you provided in
your response under
the section titled "Changes in Estimated Fair Values."

Note 18. Segment Information, page F-56

FirstName LastName Scott T. Ford

7. We note your response to prior comment 29 but reissue our comment.

Please revise your

Comapany Name Westrock

segment Coffee Holdings,

footnote to include LLC provided in your response to

comply with the

the information

disclosure

June 29, 2022 Page requirements

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outlined in ASC 280-10-50-41(a).

FirstName LastName

Scott T. Ford

FirstName LastName Scott

Holdings, T. Ford

Westrock Coffee LLC

Comapany

June Name Westrock Coffee Holdings, LLC

29, 2022

June 29,

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FirstName LastName

General

8. With a view toward disclosure, please tell us whether your sponsor is,
is controlled by, or

has substantial ties with a non-U.S. person. Please also tell us
whether anyone or any

entity associated with or otherwise involved in the transaction, is,
is controlled by, or has

substantial ties with a non-U.S. person. If so, also include risk
factor disclosure that

addresses how this fact could impact your ability to complete your
initial business

combination. For instance, discuss the risk to investors that you may
not be able to

complete an initial business combination with a U.S. target company
should the

transaction be subject to review by a U.S. government entity, such as

the Committee on Foreign Investment in the United States (CFIUS), or ultimately prohibited. Further, disclose that the time necessary for government review of the transaction or a decision to prohibit the transaction could prevent you from completing an initial business combination and require you to liquidate. Disclose the consequences of liquidation to investors, such as the losses of the investment opportunity in a target company, any price appreciation in the combined company, and the warrants, which would expire worthless.

9. We note your response to prior comment 35. Please revise your disclosure and your proposed certificate of incorporation to state clearly and explicitly whether Westrock's exclusive forum provision applies to claims arising under the Securities Act and the Exchange Act.

You may contact Dale Welcome at 202-551-3865 or Jean Yu at 202-551-3305 if you have questions regarding comments on the financial statements and related matters. Please contact Thomas Jones at 202-551-3602 or Geoff Kruczek at 202-551-3641 with any other questions.

Sincerely,

Division of

Corporation Finance

Office of

Manufacturing

cc: Brandon C. Price, Esq.