

October 3, 2023

Robert McKinney  
Chief Legal Officer  
Westrock Coffee Company  
4009 N. Rodney Parham Rd.  
3rd Floor  
Little Rock, AR 72212

Company  
Statement on Form S-3  
2023

Re: Westrock Coffee  
Registration  
Filed October 2,  
File No. 333-274827

Dear Robert McKinney:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

King at 202-551-8631 with any questions.

Please contact Alex

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Brandon Price