

September 23, 2024

T. Christopher Pledger  
Chief Financial Officer  
Westrock Coffee Co.  
4009 N. Rodney Parham Road, 4th Floor  
Little Rock, AR 72212

Re: Westrock Coffee Co.  
Form 10-K for Fiscal Year Ended December 31, 2023  
Filed March 15, 2024  
File No. 001-41485

Dear T. Christopher Pledger:

We have completed our review of your filing. 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.

Sincerely,

Division of

Office of

Corporation Finance

Manufacturing