

March 30, 2005

CERTIFIED MAIL NO. 7002 0510 0001 4218 0485
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Re: Non-Qualified Deferred Compensation Plan

Ladies and Gentlemen:

On behalf of our client, Coffee Holding Co., Inc., we are providing the information in the enclosed statement pursuant to section 2520.104-23(b) of the Department of Labor Regulations, in order to comply with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plan maintained by an employer for a select group of management or highly compensated employees.

Please call the undersigned at (202) 347-8400 with any questions on this letter or the enclosure.

Sincerely,



Christian H. Chandler

Enclosure

**STATEMENT FILED ACCORDING TO SECTION 2520.104-23(b) OF THE
DEPARTMENT OF LABOR REGULATIONS**

Name of Plan: Coffee Holding Co., Inc. Non-Qualified Deferred
Compensation Plan

Address of Employer: Coffee Holding Co., Inc.
4401 First Avenue
Brooklyn, NY 11232

Employer Identification
Number ("EIN"): 11-2238111

Coffee Holding Co., Inc. (the "Company") maintains one (1) plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. At the time of this filing, the number of employees covered by this plan is one (1) in the Coffee Holding Co., Inc. Non-Qualified Deferred Compensation Plan. The Company maintains the Coffee Holding Co., Inc. Non-Qualified Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.



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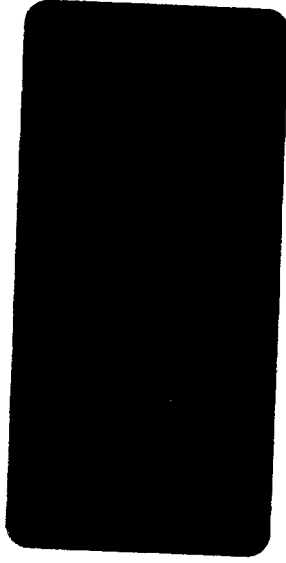
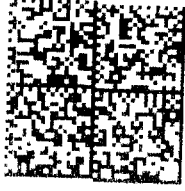
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**Thacher
Proffitt**

Thacher Proffitt & Wood LLP
1700 Pennsylvania Avenue, NW
Washington, DC 20006

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