



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 6, 2011

Michael H. Braun
Chief Executive Officer
21st Century Holding Company
3661 West Oakland Park Boulevard
Suite 300
Lauderdale Lakes, FL 33311

**Re: 21st Century Holding Company
Form 10-K
Filed March 26, 2010
File No. 000-25001**

Dear Mr. Braun:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director