



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

May 5, 2016

T. Robert Christ  
Chief Financial Officer  
ALJ Regional Holdings, Inc.  
244 Madison Avenue, PMB #358  
New York, NR 10016

**Re: ALJ Regional Holdings, Inc.  
Form 10-12B  
Filed February 2, 2016  
File No. 001-37689**

Dear Mr. Christ:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Katherine Wray

Katherine Wray  
Attorney-Advisor  
Office of Information  
Technologies and Services

cc: Christopher M. Forrester  
Shearman & Sterling LLP