



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

October 23, 2017

Jess Ravich  
Executive Chairman  
ALJ Regional Holdings, Inc.  
244 Madison Avenue, PMB #358  
New York, NY 10016

**Re: ALJ Regional Holdings, Inc.  
Registration Statement on Form S-3  
Filed October 13, 2017  
File No. 333-220944**

Dear Mr. Ravich:

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

Please refer to Rule 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.

You may contact Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, me at (202) 551-3453, with any questions. If you require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information Technologies  
and Services

cc: Christopher M. Forrester, Esq.  
Shearman & Sterling LLP