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August 10, 2012

Max A. Webb, Assistant Director
Division of Corporation Finance
Securities and Exchange Commission
100 F. Street, N.W.
Washington, D.C. 20549

Re: Koffee Korner, Inc. (the "Issuer")
Amendment Number 2 to Registration Statement on Form S-1
File Number 333-181719
Letter, dated August 1, 2012 (the "Comment Letter")

Dear Mr. Webb:

This letter accompanies our filing of amendment number 1 to the above captioned registration statement on Form S-1 and responds to the staff's comments expressed in the Comment Letter. The numbered paragraphs below refer to the numbered paragraphs in the Comment Letter.

1. We have made appropriate adjustments, as suggested, related to the disclosures under the JOBS Act.
2. After discussions with the Staff, we have increased the offering price to \$0.11.
3. We have added the requested disclosure within the prospectus summary on page 3.
4. We have added the requested disclosure within the prospectus summary on page 3.
5. We have added additional disclosures on page three in response to the comment.
6. We have added the requested "Risk Factor".
7. We have shortened the Risk Factor in response to the comment.
8. We have added additional disclosures in response to the comment.
9. We have made revisions to the language in response to the comment, but also advise you that while our plan is to purchase our needs from SYSCO, sometimes we run out of an item and buy it locally.
10. We have moved the Prospectus Delivery Obligation (Prospectus Back Cover) behind the financial statements.
11. Our landlord's reconciliation of our building's operating expenses led to a credit. The credit was applied in April 2012. It was a onetime credit which lowered our rent expense for the quarter ended June 30, 2012. Please see below for documentation.

Very truly yours,

/s/ Frank J. Hariton
Frank J. Hariton

