

Mail Stop 3561

October 16, 2007

Mr. Douglas R. Muir  
Chief Financial Officer  
Krispy Kreme Doughnuts, Inc.  
370 Knollwood Street  
Winston-Salem, NC 27103

**Re: Krispy Kreme Doughnuts, Inc.**  
**Form 10-K for the fiscal year ended January 28, 2007**  
**Form 10-Q for the quarterly period ended April 29, 2007**  
**File No.001-16485**

Dear Mr. Muir:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief