

Mail Stop 3561

February 19, 2009

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

**Re: Krispy Kreme Doughnuts, Inc.
Form 10-K for the Fiscal Year Ended February 3, 2008
Filed April 17, 2008
Definitive Proxy Statement on Schedule 14A
Filed May 2, 2008
Form 10-Q for the Fiscal Quarter Ended May 4, 2008
Filed June 9, 2008
Form 10-Q for the Fiscal Quarter Ended August 3, 2008
Filed September 11, 2008
Form 10-Q for the Fiscal Quarter Ended November 2, 2008
Filed December 11, 2008
File No. 001-16485**

Dear Mr. Muir:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director