

Mail Stop 3561

April 30, 2007

Via Fax & U.S. Mail

George E. Mileusnic  
Chief Financial Officer  
Caribou Coffee Company, Inc.  
3900 Lakebreeze Avenue North  
Brooklyn Center, MN 55429

**Re: Caribou Coffee Company, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed April 2, 2007  
File No. 000-051535**

Dear Mr. Mileusnic:

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

Sincerely,

Linda Cvrkel  
Branch Chief