

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