



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 17, 2021

Scott Drake  
Chief Financial Officer  
Farmer Brothers Co.  
1912 Farmer Brothers Drive  
Northlake, Texas 76262

**Re: Farmer Brothers Co.**  
**Registration Statement on Form S-3**  
**Filed November 10, 2021**  
**File No. 333-260973**

Dear Mr. Drake:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing