



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

May 6, 2009

Ms. Frances G. Rathke
Chief Financial Officer
Green Mountain Coffee Roasters, Inc.
33 Coffee Lane
Waterbury, Vermont 05676

Re: Green Mountain Coffee Roasters, Inc.
Form 10-K for the Fiscal Year Ended September 29, 2008
Filed December 11, 2008
File No. 001-12340

Dear Ms. Rathke:

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

Sincerely,

Karl Hiller
Branch Chief