



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

March 15, 2010

Via U.S. Mail and Fax (802) 882-4300

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

**RE: Green Mountain Coffee Roasters, Inc.
Form 10-K for the fiscal year ended September 26, 2009
Filed November 25, 2009
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