



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

DIVISION OF CORPORATION FINANCE  
MAIL STOP 7010

February 5, 2008

**Mr. Thomas Cawley**  
**Chief Financial Officer**  
**Peet's Coffee & Tea Inc.**  
**1400 Park Avenue**  
**Emeryville, CA 94608**

**Re: Peet's Coffee & Tea Inc.**  
**Form 10-K filed April 2, 2007**  
**Schedule 14A filed April 11, 2007**  
**File No. 0-32330**

Dear Mr. Cawley:

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

Sincerely,

H. Roger Schwall  
Assistant Director