



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

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

January 13, 2010

Mr. Patrick J. O'Dea
President and Chief Executive Officer
Peet's Coffee & Tea, Inc.
1400 Park Avenue
Emeryville, California 94608-3520

Re: Peet's Coffee & Tea, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 13, 2009
File No. 0-32233

Dear Mr. O'Dea:

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

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: Mischi a Marca