

Mail Stop 3561

March 24, 2009

By Facsimile and U.S. Mail

J. Russell Phillips  
Chief Executive Officer  
Diedrich Coffee, Inc.  
28 Executive Park  
Irvine, California 92614

**Re: Diedrich Coffee, Inc.  
Annual Report on Form 10-K for the Fiscal Year Ended June 24, 2009  
Filed September 22, 2009  
File No. 000-21203**

Dear Mr. Phillips:

We have completed our review of your Annual Report on Form 10-K for the fiscal year ended June 24, 2009 and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director