



DIVISION OF  
CORPORATION FINANCE

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

April 14, 2010

Via U.S. Mail

Mr. Bryan J. Merryman  
Chief Financial Officer  
Rocky Mountain Chocolate Factory, Inc.  
265 Turner Drive  
Durango, CO 81303

**Re: Rocky Mountain Chocolate Factory, Inc.  
Form 10-K for the Fiscal Year February 28, 2009  
Filed May 26, 2009  
Definitive Proxy Statement  
Filed June 17, 2009  
File No. 0-14749**

Dear Mr. Merryman:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Via Facsimile

Garland W. Allison, Esq.  
Perkins Coie LLP  
(303) 291-2414