



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