

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
October 27, 2008**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

Diedrich Coffee, Inc.

File No. 000-21203 - CF#22679

Diedrich Coffee, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on October 8, 2008.

Based on representations by Diedrich Coffee, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.37	through July 29, 2013
Exhibit 10.38	through July 29, 2013
Exhibit 10.39	through July 29, 2013
Exhibit 10.40	through July 29, 2013
Exhibit 10.41	through July 29, 2013
Exhibit 10.42	through July 29, 2013

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Eloise Bavaria
Special Counsel