November 17, 2021

Scott Drake Chief Financial Officer Farmer Brothers Co. 1912 Farmer Brothers Drive Northlake, Texas 76262

> Re: Farmer Brothers Co. Registration

Statement on Form S-3

Filed November 10,

2021

File No. 333-260973

Dear Mr. Drake:

This is to advise you that we have not reviewed and will not review your registration statement.

 $\,$  Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you

that the company and its management are responsible for the accuracy and adequacy of their  $\,$ 

disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Gregory

Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing