

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A
CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934

Date of Report April 14, 1997

FARMER BROS. CO.

California	0-1325	95-0725980
State of Incorporation	Commission File Number	Federal ID Number
20333 S. Normandie Avenue, Torrance, California		90502
Registrant's Address		Zip
(310) 787-5200		
Registrant's telephone number		

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Item 4. Changes in Registrant's Certifying Accountant

On March 28, 1997, Registrant dismissed Coopers & Lybrand L.L.P. as the Company's independent accountant to audit Registrant's financial statements. Ernst & Young LLP has been engaged as its new independent accountant to audit Registrant's financial statements for the fiscal year ending June 30, 1997.

The accountant's report on the financial statements for the fiscal years ended June 30, 1996 and 1995 contained no adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles. The decision to change accountants was recommended by management and approved by the Board of Directors.

During the fiscal years ended June 30, 1996 and 1995, and for the period of fiscal 1997 from July 1, 1996 through the date of dismissal March 28, 1997, there were no disagreements with Coopers & Lybrand L.L.P. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement(s), if not resolved to the satisfaction of Coopers & Lybrand L.L.P., would have caused it to make a reference to the subject matter of the disagreement(s) in connection with its report.

There were no "reportable events" as that term is described in item 304(a)(1)(v.) of Regulation S-K.

During the fiscal years ended June 30, 1996 and 1995 and the subsequent period during fiscal 1997 from July 1, 1996 through the date of dismissal March 28, 1997, Registrant has not consulted Ernst & Young LLP regarding either the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on Registrant's financial statements, and either a written report was provided to the Registrant or oral advice was provided that the new accountant concluded was an important factor considered by the Registrant in reaching a decision as to the accounting, auditing or financial reporting issue.

Registrant has provided Coopers & Lybrand L.L.P. with a copy of this Form 8-K/A and has requested that it furnish the Registrant with a letter addressed to the Commission stating whether it agrees with the statements made by the Registrant. A copy of the letter dated April 14, 1997 is filed as Exhibit 1 to this Form 8-K/A.

Item 7. Financial Statements and Exhibits

(a) Exhibits

- (1) Letter from Coopers & Lybrand L.L.P. pursuant to Item 304(a)(3) of Regulation S-K.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: April 14, 1997

FARMER BROS. CO.
(Registrant)

John E. Simmons
Treasurer and
Chief Financial Officer

Exhibit Index

Exhibit No.	Exhibit
1	Letter from Coopers & Lybrand L.L.P. pursuant to Item 304(a)(3) of Regulations S-K.

Exhibit 1

April 14, 1997

Office of the Chief Accountant
SECPS Letter File
Securities and Exchange Commission
Mail Stop 11-3
450 Fifth Street, N.W.
Washington, D.C. 20549

Gentlemen:

We have read the statements made by Farmer Bros. Co. (copy attached), which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K/A report dated April 14, 1997. We agree with the statements concerning our Firm in such Form 8-K/A.

Very truly yours,

Coopers & Lybrand L.L.P.
Los Angeles, California