



DIVISION OF
CORPORATION FINANCE

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

December 19, 2024

John E Moore III
Chief Executive Officer
Farmer Bros. Co.
14501 N Fwy
Fort Worth, Texas 76177

Re: Farmer Bros. Co.
Registration Statement on Form S-3
Filed on December 12, 2024
File No. 333-283765

Dear John E Moore III:

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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing