



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0402

December 10, 2003

Gary Lutin
Lutin & Company
575 Madison Avenue, 10th Floor
New York, NY 10022

Re: Farmer Bros. Co.
Reconsideration request dated December 5, 2003

Dear Mr. Lutin:

This is in response to your letters dated December 5, 2003 and December 10, 2003 concerning the shareholder proposal submitted to Farmer Bros. by Mitchell Partners, L.P. We also have received a letter on behalf of the company dated December 8, 2003. On November 28, 2003, we issued our response expressing our informal view that Farmer Bros. could not exclude the proposal from its proxy materials for its upcoming annual meeting if the proponent made certain changes to the proposal. You have asked us to reconsider our position under rule 14a-8(i)(1).

The Division grants the reconsideration request, as there now appears to be some basis for your view that the revised proposal is not an improper subject under rule 14a-8(i)(1). Accordingly, we do not believe that Farmer Bros. may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(1).

Sincerely,

Martin P. Dunn
Deputy Director

Enclosures

cc: Joseph J. Giunta
Skadden, Arps, Slate, Meagher & Flom LLP
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James E. Mitchell
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