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September 29, 2004

VIA FACSIMILE AND EMAIL

Grace K. Lee, Esq.  
Office of Chief Counsel  
Division of Corporation Finance  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: Farmer Bros. Co. (the "Company")  
Stockholder Proposal of  
Lime Fund LLC (the "Proposal")  
Response to Lutin & Company September 24, 2004 Letter

Dear Ms. Lee:

On September 24, 2004, we received by electronic mail a copy of a letter from Lutin & Company on behalf of Lime Fund LLC (collectively, the "Proponent") to the Staff dated September 24, 2004 (the "Stockholder Response"). The Stockholder Response was in response to the Company's letter to the Division of Corporation Finance, dated August 25, 2004 (the "Company Letter"). This letter is in response to the Stockholder Response. Terms not otherwise defined herein shall have the meanings ascribed to them in the Company Letter.

Pursuant to Rule 14a-8(j), we will hand deliver an original and six (6) copies of this letter on September 30, 2004. As required by Rule 14a-8(j), a copy of this letter is being mailed on this date to the Proponent.

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The clear implication from Mr. Lutin's statements and allegations in the Stockholder Response is that the ESOP is a sham and not in the employees' best interests. Such statements and allegations of Mr. Lutin are clearly false and misleading and potentially defamatory.

The ESOP was established for the benefit of the employees. The ESOP was formed in compliance with ERISA and has always been maintained in compliance with ERISA. The ESOP is not controlled by management but is in fact governed by a committee, the majority of which are independent directors of the Company, and an independent trustee selected by the board of directors of the Company. Such governance is proper under ERISA, and to suggest otherwise is false and misleading.

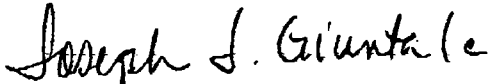
The Stockholder Response failed to address in any meaningful way the principal legal reasons stated in the Company Letter for omitting the Proposal from the 2004 Proxy Materials, namely that the Committee is involved in employee compensation related decisions that are matters relating to the ordinary business operations of the Company. Moreover, Mr. Lutin states in the Stockholder Response that the Committee elected by employees: "...would not control the establishment of the ESOP, or its termination. What the [C]ommittee and employees would control is only the administration of a trust, subject to its established conditions that cannot be modified without both grantor and beneficiary approval." In fact the Proposal says the following: "The Board of Directors may not act, or permit the Corporation to act, to ... amend the ESOP..." The Supporting Statement says: "Therefore, we propose making independent employee control of their ESOP a provision of the corporate bylaws, so employees will know that their retirement rights cannot be withdrawn or changed without their consent." It is clear from the Proposal and the Supporting Statement that the Proposal is intended to put compensation based decisions in the hands of the employees.

We also note that the Stockholder Response is not timely having been delivered one month after the Company Letter. On behalf of the Company, we respectfully request that the Staff concur in our view that the Proposal and Supporting Statement submitted by Lime Capital LLC are excludable on the bases set forth in the Company Letter.

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If you have any questions or require any other information, please do not hesitate to contact me by telephone at (213) 687-5040 or by email at [jgiunta@skadden.com](mailto:jgiunta@skadden.com). Thank you for your consideration.

Respectfully submitted,

  
Joseph J. Giunta

JJG:C