



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

April 7, 2010

Mr. Thomas G. Granneman  
Corporate Vice President and Controller  
Ralcorp Holdings, Inc.  
800 Market Street  
St. Louis, Missouri 63101

**Re: Ralcorp Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2009**  
**Filed November 30, 2009**  
**Schedule 14A Filed December 1, 2009**  
**Response Letter Dated January 19, 2010**  
**Response Letter Dated February 16, 2010**  
**Response Letter Dated April 5, 2010**  
**File No. 1-12619**

Dear Mr. Granneman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief