

Mail Stop 3561

March 5, 2008

Via U.S. Mail and Facsimile

Frederick W. Smith
President and Chief Executive Officer
FedEx Corporation
942 South Shady Grove Road
Memphis, Tennessee 38120

RE: FedEx Corporation
Form 10-K for the fiscal year ended May 31, 2007

File No. 001-15829

Dear Mr. Smith:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Joe Foti
Senior Assistant Chief Accountant

Via facsimile: Alan B. Graf, Jr., Chief Financial Officer
(901) 818-7166

