



DIVISION OF  
CORPORATION FINANCE

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

September 28, 2022

Michael C. Lenz  
Chief Financial Officer  
FedEx Corporation  
942 South Shady Grove Road  
Memphis, Tennessee 38120

**Re: FedEx Corporation**  
**Form 10-K for Fiscal Year ended May 31, 2022**  
**Filed July 18, 2022**  
**File No. 001-15829**

Dear Mr. Lenz:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation