



DIVISION OF  
CORPORATION FINANCE

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

August 26, 2025

Richard W. Smith  
Chairman of the Board, Chief Executive Officer, and President  
FedEx Corporation  
942 South Shady Grove Road  
Memphis, Tennessee 38120

**Re: FedEx Corporation**  
**Registration Statement on Form S-4**  
**Filed August 19, 2025**  
**File No. 333-289716**

Dear Richard W. Smith:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Timothy S. Levenberg at 202-551-3707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Michael S. Hamilton, Esq., of Skadden, Arps, et al.