



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 9, 2009

Mr. Timothy R. McLevish  
Executive Vice President and Chief Financial Officer  
Kraft Foods Inc.  
Three Lakes Drive  
Northfield, IL 60093

**Re: Kraft Foods Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 27, 2009  
Schedule 14A Filed March 31, 2009  
Response Letter Dated April 30, 2009  
File No. 1-16483**

Dear Mr. McLevish:

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

Sincerely,

H. Roger Schwall  
Assistant Director

cc: J. Madison  
N. Gholson  
Ms. Carol J. Ward – Kraft Foods Inc. (facsimile 847-646-2753)