

Mail Stop 3561

May 6, 2008

Via Fax & U.S. Mail

Mr. Terrell K. Crews
Chief Financial Officer
800 North Lindbergh Boulevard
St. Louis, Missouri 63167

Re: Monsanto Company
Form 10-K for the year ended August 31, 2007
Filed October 26, 2007
File No. 001-16167

Dear Mr. Crews:

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

Sincerely,

Joseph A. Foti
Senior Assistant Chief Accountant