



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

March 25, 2008

via U.S. mail

Stephen R. Avera, General Counsel  
Flowers Foods, Inc.  
1919 Flowers Circle  
Thomasville, Georgia 31757

**Re:    Flowers Foods, Inc.  
      Form 10-K for the Fiscal Year Ended December 30, 2006  
      Filed February 28, 2007  
      Response Letter Dated February 29, 2008  
      File No. 1-16247**

Dear Mr. Avera:

We have completed our review of your filing and response letter and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc:    C. White  
      L. Nicholson

via facsimile

Sterling A. Spainhour, Jr., Esq.  
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