



DIVISION OF  
CORPORATION FINANCE

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

March 13, 2014

Via E-mail

Ms. Diedre J. Gray  
Senior Vice President, General Counsel and Secretary  
Post Holdings, Inc.  
2503 S. Hanley Road  
St. Louis, Missouri 63144

**Re: Post Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2013**  
**Filed November 17, 2013**  
**File No. 1-35305**

Dear Ms. Gray:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director

cc: Tom W. Zook  
Lewis, Rice & Fingersh, L.C.