



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

July 17, 2008

Mr. Robert A. Schiffner  
Chief Financial Officer  
Campbell Soup Company  
Campbell Place  
Camden, New Jersey 08103

**Re: Campbell Soup Company**  
**Form 10-K for Fiscal Year Ended July 29, 2007**  
**Filed September 26, 2007**  
**File No. 001-03822**

Dear Mr. Schiffner:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

H. Roger Schwall  
Assistant Director