



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

March 27, 2008

Mr. Gary Rodkin
Chief Executive Officer
ConAgra Foods, Inc.
One ConAgra Drive
Omaha, NE 68102-5001

RE: ConAgra Foods, Inc.
Form 10-K for the Fiscal Year Ended May 25, 2007
Filed July 25, 2007
Schedule 14A
Filed August 17, 2007
Response Letter Dated February 15, 2008
File No. 1-07275

Dear Mr. Rodkin:

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

Sincerely,

Anne N. Parker
Branch Chief