



DIVISION OF
CORPORATION FINANCE

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

February 20, 2009

Mr. John F. Gehring
Executive Vice President and Chief Financial 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, 2008
Filed July 23, 2008
File No. 1-07275

Dear Mr. Gehring:

We have completed our review of your 2008 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief