



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2010

VIA U.S. MAIL AND FACSIMILE

Gary M. Rodkin  
President and Chief Executive Officer  
ConAgra Foods, Inc.  
One ConAgra Drive  
Omaha, Nebraska 68102-5001

**Re: ConAgra Foods, Inc.**  
**Form 10-K for Fiscal Year Ended May 30, 2010**  
**Filed July 22, 2010**  
**File No. 1-07275**

Dear Mr. Rodkin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director