



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 3, 2010

Mr. Marcel H.M. Smits  
Chief Financial Officer  
Sara Lee Corporation  
3500 Lacey Road  
Downers Grove, Illinois 60515

**Re: Sara Lee Corporation**  
**Form 10-K for the Fiscal Year Ended June 27, 2009**  
**Filed August 26, 2009**  
**File No. 001-03344**

Dear Mr. Smits:

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

Sincerely,

Mark C. Shannon  
Branch Chief