



DIVISION OF
CORPORATION FINANCE

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

March 15, 2011

Mark A. Garvey
Chief Financial Officer
Sara Lee Corporation
3500 Lacey Road
Downers Grove, Illinois 60515

Re: Sara Lee Corporation
Form 10-Q for Fiscal Quarter Ended October 2, 2010
Filed November 10, 2010
File No. 1-3344

Dear Mr. Garvey:

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

Sincerely,

Mark C. Shannon
Branch Chief