



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

June 20, 2006

Mr. James A. Lawrence  
Chief Financial Officer  
General Mills, Inc.  
Number One General Mills Boulevard  
Minneapolis, MN 55426

**Re: General Mills, Inc.**  
**Form 10-K for Fiscal Year Ended May 29, 2005**  
**Filed July 28, 2005**  
**File No. 1-1185**

Dear Mr. Lawrence:

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

Sincerely,

Jill S. Davis  
Branch Chief