



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

July 10, 2007

James A. Lawrence  
Vice Chairman and Chief Financial Officer  
General Mills, Inc.  
P.O. Box 1113  
Minneapolis, MN 55440

**Re: General Mills, Inc.**  
**Form 10-K for the Fiscal Year Ended May 28, 2006**  
**Filed July 27, 2006**  
**Form 10-K/A for the Fiscal Year Ended May 28, 2006**  
**Filed January 8, 2007**  
**File No. 1-1185**

Dear Mr. Lawrence:

We have completed our review of your 2006 Form 10-K, and related amendments, and do not, at this time, have any further comments.

Sincerely,

Jill Davis  
Branch Chief