



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 21, 2008

Mr. Kendall J. Powell  
Chief Executive Officer  
General Mills, Inc  
Number One General Mills Boulevard  
Minneapolis, MN 55426

**Re: General Mills, Inc.**  
**Form 10-K for Fiscal Year Ended May 27, 2007**  
**Filed July 26, 2007**  
**Response Letter Dated March 13, 2008**  
**File No. 001-1185**

Dear Mr. Powell:

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

Sincerely,

H. Roger Schwall  
Assistant Director