



DIVISION OF
CORPORATION FINANCE

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

May 8, 2009

Mr. Donal L. Mulligan
Chief Financial Officer
General Mills, Inc.
P.O. Box 1113
Minneapolis, MN 55440

Re: General Mills, Inc.
Form 10-K for Fiscal Year Ended May 25, 2008
Filed July 11, 2008
Response Letter Dated April 16, 2009
Response Letter Dated April 28, 2009
File No. 001-01185

Dear Mr. Mulligan:

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

Sincerely,

Jill Davis
Branch Chief