



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

September 27, 2007

Mr. John A. Bryant
Chief Financial Officer
Kellogg Company
One Kellogg Square
Battle Creek, MI 49016-3599

Re: Kellogg Company
Form 10-K for Fiscal Year Ended December 30, 2006
Filed February 23, 2007
Response Letter Dated September 14, 2007
File No. 1-04171

Dear Mr. Bryant:

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