



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

October 27, 2008

Mr. John A. Bryant  
Executive Vice President and  
Chief Financial Officer  
Kellogg Company  
One Kellogg Square  
Battle Creek, MI 49017-3534

**Re: Kellogg Company**  
**Form 10-K for Fiscal Year Ended December 29, 2007**  
**Filed February 25, 2008**  
**Schedule 14A Definitive Proxy Statement**  
**Filed March 5, 2008**  
**Form 10-Q for Quarterly Period Ended March 29, 2008**  
**Filed May 7, 2008**  
**Response Letter Dated May 23, 2008**  
**Response Letter Dated July 28, 2008**  
**Response Letter Dated October 8, 2008**  
**File No. 001-04171**

Dear Mr. Bryant:

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