



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

August 5, 2008

Mr. J. Randall Vance  
Chief Financial Officer  
Interstate Bakeries Corporation  
12 East Armour Boulevard  
Kansas City, Missouri 64111

**Re: Interstate Bakeries Corporation**  
**Form 10-K for Fiscal Year Ended June 2, 2007**  
**Filed August 16, 2007**  
**File No. 001-11165**

Dear Mr. Vance:

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