



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

October 20, 2006

Mr. John O. Muse  
Executive Vice President – Finance and Administration  
Darling International Inc.  
251 O'Connor Ridge Blvd., Suite 300  
Irving, Texas 75038

**Re: Darling International Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 16, 2006**  
**File No. 1-13323**

Dear Mr. Muse:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief