



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2014

**Via Email**

Steven Wolosky, Esq.  
Olshan Frome & Wolosky LLP  
Park Avenue Tower  
65 East 55th Street  
New York, NY 10022

**Re: Darden Restaurants, Inc.**

**Amendment No. 2 to Preliminary Consent Solicitation Statement**

**Filed on Schedule 14A by Starboard Value LP, Starboard Value and Opportunity Master Fund Ltd., Starboard Value and Opportunity S LLC, Starboard Value and Opportunity C LP, Starboard Leaders Delta LLC, Starboard Leaders Fund LP, Starboard Value GP LLC, Starboard Principal Co LP, Starboard Principal Co GP LLC, Starboard Value A LP, Starboard Value A GP LLC, Starboard Value R LP, Starboard Value R GP LLC, Jeffrey C. Smith, Mark R. Mitchell, Peter A. Feld, Bradley D. Blum, Charles M. Stonsteby, Robert Mock and Craig S. Miller**

**Filed March 14, 2014**

**File No. 1-13666**

Dear Mr. Wolosky:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

---

General

1. Please refer to prior comment 2 of our letter dated March 13, 2014. We continue to note disclosure that directly states or implies, without sufficient support, the participants' opinions that the company is hastening the Red Lobster transaction and has not performed a comprehensive review of all alternatives. The basis for the participants' opinions, however, is not apparent. We refer, for example, to soliciting materials that the company filed on March 3, 2014, which outline strategic, financial and operational alternatives considered by the company. If it is the participants' belief that the company's analyses as presented in its soliciting materials was inadequate, non-comprehensive and/or hastily conducted, then please outline the basis for the participants' opinions by disclosing other alternatives you have considered accompanied by the corresponding analyses that is supportive of your opinions. Otherwise, please remove statements that are not supported or that state or imply that the company has not conducted a review of alternatives.

\* \* \*

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the filing persons are in possession of all facts relating to their disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact me at (202) 551-3757 if you have any questions regarding our comments.

Sincerely,

*/s/ Mellissa Campbell Duru*

Mellissa Campbell Duru  
Special Counsel  
Office of Mergers and Acquisitions