



DIVISION OF
CORPORATION FINANCE

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

August 20, 2014

Via Email

Sabastian Niles, Esq.
Wachtell, Lipton, Rosen & Katz
51 West 52nd Street
New York, New York 10019

**Re: Darden Restaurants, Inc.
Soliciting Materials on Schedule 14A
Filed August 4, 2014**

Dear Mr. Niles:

We have reviewed your filings and have the following comments.

1. We refer to the article available at <http://www.cnbc.com/id/101928352>, which alleges that material information regarding the Red Lobster business that the company has provided publicly differs from non-public information that Red Lobster executives provided in connection with certain debt financing arrangements involving Golden Gate Capital. Please advise and reconcile information previously provided to shareholders in soliciting materials filed through August 4, 2014, which contain statements regarding the rationale for selling Red Lobster and the financial prospects associated with the Red Lobster business, with information regarding Red Lobster's financial prospects that was provided in connection with the debt financing. As may be appropriate, please provide shareholders with such reconciled and/or corrected materials as soon as possible. We may have further comment.
2. Please supplementally provide us with a copy of the offering memorandum referenced. We may have further comment.

* * *

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.

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In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

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