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July 25, 2014

### **VIA EDGAR AND FEDERAL EXPRESS**

Mellissa Campbell Duru  
Special Counsel  
Office of Mergers & Acquisitions  
Securities and Exchange Commission  
100 F. St., N.E.  
Washington, D.C. 20549-3628

**Re: Darden Restaurants, Inc.  
Current Report on Form 8-K  
Filed June 30, 2014  
File No. 001-13666**

Dear Ms. Duru:

On behalf of Darden Restaurants, Inc., a Florida corporation ("Darden" or the "Company"), set forth below are responses to the comments of the Staff of the Office of Mergers & Acquisitions (the "Staff") of the Securities and Exchange Commission (the "SEC" or "Commission") that were set forth in the Staff's letter, dated July 10, 2014, with respect to certain statements contained in the Current Report on Form 8-K filed by Darden with the SEC on June 30, 2014 (the "Materials"). For the Staff's convenience, the text of the Staff's comments is set forth

Melissa Campbell Duru  
Office of Mergers & Acquisitions  
Securities and Exchange Commission  
July 25, 2014  
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below in bold followed in each case by the response. Certain responses are being provided pursuant to confidential treatment requests and via supplemental submissions to the Staff.

1. **Please refer to Exchange Act Rule 14a-1(l), which sets forth the definition of “solicitation”, which would include written communications that are used to effect a solicitation. In Exhibit 99.1, the filing persons set forth risk factors, which include statements regarding the potential contested annual meeting, the shareholder proponents and possible consequences relating to a change of control. It would appear that such statements fall within the definition set forth in Rule 14a-1(l) and should be filed as soliciting materials pursuant to Rule 14a-12. Please file the materials under cover of Schedule 14A or advise.**

The Company acknowledges the Staff’s comment and has filed the risk factors as soliciting materials pursuant to Rule 14a-12. We respectfully direct the Staff to our filing on DEFA14A filed with the Commission on July 14, 2014.

2. **Please see our comment above. Please confirm your understanding that you are required to assess whether each written communication leading up to the annual meeting is soliciting material, which would need to be filed under cover of Schedule 14A. Refer generally to the Proxy Rules & Schedule 14A, July 2001 Third Supplement/Compliance & Disclosure Interpretations at D.1.available at <http://www.sec.gov/interp/telephone/phonesupplement3.htm>.**

The Company acknowledges the Staff’s comment and confirms its understanding that the Company is required to assess whether each written communication leading up to the annual meeting is soliciting material, which would need to be filed under cover of Schedule 14A.

\* \* \*

The Company has authorized us to advise the Staff that it acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- the Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Melissa Campbell Duru  
Office of Mergers & Acquisitions  
Securities and Exchange Commission  
July 25, 2014  
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Should you have any questions or comments regarding the foregoing, please do not hesitate to contact the undersigned at (212) 403-1366.

Very truly yours,

A handwritten signature in blue ink, reading "Sebastian V. Niles". The signature is fluid and cursive, with a large, stylized "S" at the beginning and a circular flourish at the end.

Sabastian V. Niles

Enclosures

cc: Teresa M. Sebastian, Esq.  
Senior Vice President, General Counsel and Corporate Secretary, Darden Restaurants,  
Inc.

Daniel A. Neff, Esq.  
Wachtell, Lipton, Rosen & Katz