

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

Mailstop 3561

February 22, 2018

Ricardo Cardenas Chief Financial Officer Darden Restaurants, Inc. 1000 Darden Center Drive Orlando, FL 32837

Re: Darden Restaurants, Inc.

Form 10-K for Fiscal Year Ended May 28, 2017

Filed July 21, 2017 File No. 001-13666

Dear Mr. Cardenas:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour Branch Chief Office of Transportation and Leisure