

Our ref: 80-40456712

U.S. Securities and Exchange Commission  
100 F Street, N. E.  
Washington, D.C. 20549

8 December 2009

For the attention of:

Ms. Michele Anderson, Chief  
Christina Chalk, Senior Special Counsel  
Office of Mergers and Acquisitions  
Division of Corporation Finance

Josephine J. Tao, Assistant Director  
Office of Trading Practices and Processing  
Division of Trading and Markets

**Re: Proposed Offer by Kraft Foods Inc. for Cadbury plc**

Dear Ms. Anderson, Ms. Chalk and Ms. Tao

We are acting as English counsel to Kraft Foods Inc. ("**Kraft Foods**"), a Virginia corporation, in connection with its proposed offer (the "**Offer**") to acquire each outstanding ordinary share (including each ordinary share represented by American Depositary Shares) of Cadbury plc, a public limited company incorporated under the laws of England and Wales.

We have reviewed the no action letter dated December 8, 2009 prepared by Gibson Dunn & Crutcher LLP on behalf of Kraft Foods requesting relief from certain provisions of the United States Securities Exchange Act of 1934, as amended (the "**Letter**"). We believe the descriptions of the English public offer laws and regulations and the English public offer practices applicable to the Offer contained therein are fair, complete and accurate as regards the aspects of the Offer for which relief has been requested in the Letter.

The foregoing confirmation is limited to the description in the Letter of English public offer laws and regulations and English public offer practices. No confirmation or opinion shall be implied or inferred beyond that. We have only considered the English public offer laws, rules, procedures and practices. We have not provided advice as to, or analysed, whether the relief requested in the Letter is appropriate, justified or complete.

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**C L I F F O R D**

**C H A N C E**

This letter is provided solely for the benefit of the addressee in connection with the transactions contemplated in the Letter and may not be used or relied upon by any other person or for any other purpose.

Yours sincerely,

*Clifford Chance LLP*

**Clifford Chance LLP**