



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3010

January 16, 2008

Gary H. Pilnick
Senior Vice President, General Counsel,
Corporate Development and Secretary
Kellogg Company
Corporate Headquarters
One Kellogg Square
P.O. Box 3599
Battle Creek, MI 49016-3599

Re: Kellogg Company

Dear Mr. Pilnick:

This is in regard to your letter dated January 15, 2008 concerning the shareholder proposal submitted by the General Board of Pension and Health Benefits of the United Methodist Church for inclusion in Kellogg's proxy materials for its upcoming annual meeting of security holders. Your letter indicates that the proponent has withdrawn the proposal, and that Kellogg therefore withdraws its December 12, 2007 request for a no-action letter from the Division. Because the matter is now moot, we will have no further comment.

Sincerely,

William A. Hines
Special Counsel

cc: Vidette Bullock Mixon
Director, Corporation Relations
General Board of Pension and Health
Benefits of the United Methodist Church
1201 Davis Street
Evanston, IL 60201-4118



Gary H. Pilnick
Senior Vice President
General Counsel,
Corporate Development
and Secretary

December 12, 2007

RECEIVED
2007 DEC 13 PM 3:53
OFFICE OF CHIEF COUNSEL
CORPORATION FINANCE

VIA EMAIL AND FEDERAL EXPRESS

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: *Shareholder Proposal of the General Board of Pension and Health
Benefits of the United Methodist Church
Exchange Act of 1934--Rule 14a-8(i)(12)(ii)*

Dear Ladies and Gentlemen:

This letter is to inform you that Kellogg Company ("Kellogg" or the "Company") intends to omit from its proxy statement and form of proxy for its 2008 Annual Shareowners Meeting (collectively, the "2008 Proxy Materials") a shareholder proposal and statements in support thereof (the "2008 Proposal") received from the General Board of Pension and Health Benefits of the United Methodist Church (the "Proponent").

Pursuant to Rule 14a-8(j), we have:

- enclosed herewith six (6) copies of this letter and its attachments;
- filed this letter with the Securities and Exchange Commission (the "Commission") no later than eighty (80) calendar days before Kellogg expects to file its definitive 2008 Proxy Materials with the Commission; and
- concurrently sent copies of this correspondence to the Proponent.

Rule 14a-8(k) provides that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the staff of the Division of Corporation Finance (the "Staff"). Accordingly, we are taking this opportunity to inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to the 2008 Proposal, a copy of that correspondence should concurrently be furnished to the undersigned on behalf of Kellogg pursuant to Rule 14a-8(k).

BASES FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the 2008 Proposal may be excluded from the 2008 Proxy Materials pursuant to Rule 14a-8(i)(12)(ii) because the 2008 Proposal deals with substantially the same subject matter as shareholders' proposals that were included in Kellogg's 2006 and 2007 proxy materials (together, the "Previous Proposals").

THE 2008 PROPOSAL

The 2008 Proposal requires Kellogg's Board of Directors to "report to shareholders by December, 2008 on measures taken to ensure long-term sustainability and security of our company's product supply chain." The 2008 Proposal states that the report should include:

- "Strategies to significantly reduce waste, energy and water use throughout the supply chain;
- Resource conservation programs and pollution prevention measures for the full product life-cycle;
- Labeling products for country of origin and presence of genetically modified ingredients; and
- Safety testing and systems to ensure identity preservation and traceability 'from farm to fork.'"

A copy of the 2008 Proposal and all related correspondence from the Proponent is attached to this letter as Exhibit A.

ANALYSIS

The 2008 Proposal May Be Excluded Under Rule 14a-8(i)(12)(ii) Because It Deals With Substantially the Same Subject Matter as the Previous Proposals

Rule 14a-8(i)(12)(ii) provides that if a proposal deals with substantially the same subject matter as other proposals that have been previously included in a company's proxy materials at least two times within the preceding five calendar years, then the company may exclude the proposal from its proxy materials for any meeting held within three calendar years of its last submission to shareholders if the proposal received less than 6% of the vote at that time. This rule is intended to prohibit efforts made by shareholders to present essentially the same proposal to a company's shareholders year after year, even though the proposal has not attracted the support required by the rule. As described above, the 2008 Proposal requests Kellogg's Board of Directors to report on the Company's strategies and programs that ensure the long term sustainability and security of the Company's product supply chain. This 2008 Proposal deals with substantially the same subject matter as the Previous Proposals.

The Previous Proposals requested that Kellogg's Board of Directors report on the Company's "policies, practices, and indicators related to measuring long-term social and environmental sustainability." The supporting statements to the Previous Proposals recommend that the Company use the Global Reporting Initiative's Sustainability Reporting Guidelines (the "Guidelines") to prepare the report. The Guidelines provide guidance on report content, including performance in six categories (environmental, product responsibility, direct economic impacts, labor practices and decent working conditions, human rights, and society). A copy of the Guidelines is attached hereto as Exhibit B. A copy of the Previous Proposals as they appeared in Kellogg's 2006 and 2007 proxy statements are attached hereto as Exhibit C.

The 2008 Proposal and the Previous Proposals are substantially similar for purposes of Rule 14a-8(i)(12)(ii) because the primary subject matter of both proposals is a sustainability report. The 2008 Proposal is only a slight reformulation of the Previous Proposals. Both the 2008 Proposal and the Previous Proposals focus primarily on environmental conservation and product responsibility. For example:

- The 2008 Proposal requests that the report include the Company's "strategies to significantly reduce waste, energy and water use" and "resource conservation programs and pollution prevention measures." The Previous Proposals, in reliance on the guidance set forth in the Guidelines, request that the report include management's approach to "the following Environmental Aspects: Materials; Energy; Water...Emissions, Effluents, and Waste."
- The 2008 Proposal requests that the report include the Company's policies on "[l]abeling products for country of origin and presence of genetically modified ingredients" and "[s]afety testing and systems to ensure identity preservation and traceability." The Previous Proposals, in reliance on the guidance set forth in the Guidelines, request that the report include management's approach to "Customer Health and Safety; Product and Service Labeling."

Despite the differences in the language and presentation of the 2008 Proposal and the Previous Proposals, these proposals deal with the same substantive concerns and thus substantially the same subject matter for purposes of Rule 14a-8(i)(12)(ii). "Substantially the same subject matter," as that phrase is used in Rule 14a-8(i)(12), does not mean that the 2008 Proposal and the Previous Proposal must be exactly the same. Although the predecessor to Rule 14a-8(i)(12) required a proposal to be "substantially the same proposal" as prior proposals, the Commission amended the rule in 1983. In SEC Release No. 34-20091 (August 16, 1983), the Commission explained the reason for and meaning of the revision, stating:

The Commission believes that this change is necessary to signal a clean break from the strict interpretive position applied to the existing provision. The Commission is aware that the interpretation of the new provision will continue to involve difficult subjective judgments, but anticipates that those judgments will

be based upon a consideration of the substantive concerns raised by a proposal rather than the specific language or actions proposed to deal with those concerns.

Through no-action letters, the Staff has made it clear that Rule 14a-8(i)(12) does not require that the proposals, or their subject matters, be identical in order for a company to exclude the later-submitted proposal. When considering whether a proposal deals with substantially the same subject matter, the Staff has increasingly focused on the “substantive concerns” raised by the proposal as the essential consideration, rather than the specific language or corporate action proposed to be taken. The Staff has thus concurred with the exclusion of proposals under Rule 14a-8(i)(12) when the proposal in question shares similar underlying social or policy issues with a prior proposal. See, e.g., *Bristol-Myers Squibb Co.* (February 6, 1996) (the Staff permitted exclusion of a proposal recommending that the board of directors form a committee to formulate an educational plan to inform patients of identified possible effects of the company’s products because it dealt with substantially the same subject matter as prior proposals asking the company to refrain from giving charitable contributions to organizations that perform identified medical procedures).

In *Ford Motor Co.* (February 28, 2007), the Staff permitted the omission of a proposal requesting that the company institute a new policy that tied executive compensation to improvements in the fuel economy of the company’s new light trucks and passenger vehicles to combat rising oil prices. Reports on the strategies implemented and the improvements in fuel economy were to be given to shareholders. In a prior proposal, shareholders requested that Ford’s Board of Directors institute an executive compensation review with a view to linking a significant portion of senior executive compensation to progress in reducing lifetime product greenhouse gas emissions from the company’s new passenger vehicles and that a report on the review be made available to shareholders. Despite the nuanced focus on fuel efficiency to combat rising oil prices in the later proposal, the Staff found that the proposals had substantially the same subject matter (fuel economy) and granted no-action relief for the omission of the later proposal. See also *Medtronic Inc.* (June 2, 2005) and *Bank of America Corp.* (February 25, 2005) (proposals requesting that the companies list all of their political and charitable contributions on their websites were excludable as they dealt with substantially the same subject matter as a prior proposal requesting that the companies cease making charitable contributions); *Dow Jones & Co., Inc.* (December 17, 2004) (proposal requesting the company publish in its proxy materials information relating to its process of donations to a particular non-profit organization was excludable as it dealt with substantially the same subject matter as a prior proposal requesting an explanation of the procedures governing all charitable donations); *Saks Inc.* (March 1, 2004) (a proposal requesting the board of directors to implement a code of conduct based on International Labor Organization standards, establish an independent monitoring process and annually report on adherence to such code was excludable as it dealt with substantially the same subject matter as a prior proposal requesting a report on the company’s vendor labor standards and compliance mechanism).

The similarities between the 2008 Proposal and the Previous Proposals are like the similarities between the proposals in *Ford Motor Co.* Here, the 2008 Proposal and the Previous Proposals both primarily concern general environmental sustainability and product responsibility issues in the Company's product supply chain. The substantial subject matter overlap between the 2008 Proposal and the Previous Proposals is like the substantial overlap in subject matter of the proposals in *Ford Motor Co.* In *Ford Motor Co.*, both proposals related to tying executive compensation to increasing the fuel economy of the company's vehicles. Even though the later proposal requested additional and more specific information regarding fuel economy for the purpose of reducing dependency on foreign fuel suppliers, the Staff found the proposals' subject matter substantially similar. In *Ford Motor Co.*, like with the proposals at issue here, the later proposal added a nuance to the previous proposal, but a substantial overlap in subject matter nonetheless existed. Even though the 2008 Proposal specifically requests information on the Company's protocol for labeling international products and genetically modified ingredients as well as identity preservation of the Company's products (subjects we believe are covered in the Previous Proposals in reliance on the Guidelines), the vast majority of the requested information in the 2008 Proposal was undoubtedly requested in the Previous Proposals (such as waste reduction and environmental conservation strategies, general product labeling protocol and consumer safety precautions). As a result of the significant overlap between subject matter in the 2008 Proposal and the Previous Proposals, the 2008 Proposal should be excludable.

As reported in Kellogg's 10-Q for the quarter ended March 31, 2007, the relevant proposal presented at the Company's 2007 Annual Meeting of Shareowners received 17,402,723 votes for and 281,889,100 votes against (see Exhibit D). This translates into 5.81% of the vote in favor of the proposal. Consequently, this vote falls short of the 6% required pursuant to Rule 14a-8(i)(12)(ii) for resubmission of a substantially similar proposal within the subsequent three-year period. In determining this percentage, the Company disregarded abstentions and broker non-votes in accordance with the Staff's position on counting votes for purposes of Rule 14a-8(i)(12). See *Staff Legal Bulletin No. 14, Question F.4* (July 13, 2001).

CONCLUSION

Based upon the foregoing analysis, it is respectfully submitted that the 2008 Proposal may be omitted from Kellogg's 2008 Proxy Materials. Your confirmation that the Staff will not recommend enforcement action if the 2008 Proposal is omitted from the 2008 Proxy Materials is respectfully requested.

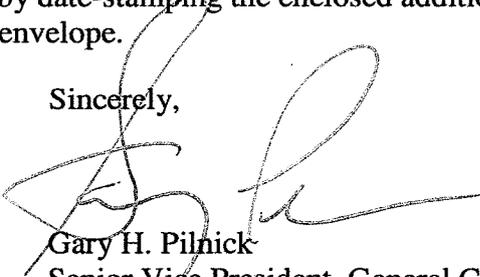
* * *

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
December 12, 2007
Page 6

If you have any questions, require further information, or wish to discuss this matter, please call me at (269) 961-2190. My facsimile number for future correspondence is (269) 961-2517.

Please acknowledge receipt of this letter by date-stamping the enclosed additional copy of this letter and returning to me in the enclosed envelope.

Sincerely,

A handwritten signature in black ink, appearing to read 'G. Pilnick', written over a faint, illegible typed name.

Gary H. Pilnick
Senior Vice President, General Counsel,
Corporate Development and Secretary

Enclosures

cc: Vidette Bullock Mixon
Director, Corporate Relations Responsible Investing
The United Methodist Church
General Board of Pension and Health Benefits
1201 Davis Street
Evanston, Illinois 60201-4118

Keith S. Crow, P.C. and Robert M. Hayward
Kirkland & Ellis LLP

EXHIBIT A

2008 Proposal and Supporting Statements

See attached.

NOV-19-2007 16:36

P.02



GENERAL BOARD OF PENSION AND HEALTH BENEFITS
OF THE UNITED METHODIST CHURCH

Caring For Those Who Serve
1201 Davis Street
Evanston, Illinois 60201-4118
847-869-4550
www.gbophb.org

VIA FEDEX AND FAX: 269-565-1217

November 19, 2007

Mr. A.D. David Mackay
President and C.E.O.
Kellogg Company
One Kellogg Square
Battle Creek, MI 49017-3534

RE: Shareholder Proposal

Dear Mr. Mackay:

I am writing on behalf of the General Board of Pension and Health Benefits, beneficial owner of 81,453 shares of Kellogg Company stock. I am filing the enclosed shareholder proposal for consideration and action at your 2008 Annual Meeting. In brief, the proposal requests Kellogg to provide a report to shareholders concerning the sustainability of our company's supply chain. Per Regulation 14A-12 of the Securities and Exchange Commission (SEC) Guidelines, please include our proposal in the proxy statement.

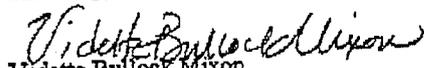
In accordance with SEC Regulation 14A-8, the General Board has continuously held Kellogg shares totaling at least \$2,000 in market value for at least one year prior to the date of this filing. Proof of ownership will be sent under separate cover. It is the General Board's intent to maintain ownership of Kellogg stock through the date of the 2008 Annual Meeting.

The General Board believes that in order to achieve long-term success and sustainability, and to protect consumers, producers, and other stakeholders, companies need to proactively manage their supply chains for conservation opportunities, pesticide and other chemical use and identification, and genetically engineered ingredient tracking and labeling.

The General Board welcomes the opportunity to discuss the issues raised in this proposal. If you have any questions or comments, please contact Daniel Nielsen, Manager of Socially Responsible Investing, at daniel_nielsen@gbophb.org or by phone at 847-866-4592.

Thank you in advance for your time and attention.

Sincerely,


Vidette Bullock-Mixon
Director, Corporate Relations
Responsible Investing

Co: Gary Pilnick
General Counsel
Kellogg Company

NOV-19-2007 16:37

P.03

FOOD SUPPLY CHAIN SECURITY and SUSTAINABILITY

WHEREAS:

Nearly two-thirds of corporate executives worldwide surveyed by McKinsey & Company said "their companies face a rising level of risk to their ability to supply customers with goods and services cost effectively." Yet, the survey found

[f]ew executives are confident that their companies can manage these risks successfully and businesses are making surprisingly little use of some well-known analytical tools and simple best practices that could help.

The McKinsey Quarterly 2007 Number 1, pages 10-12.

The global food production system faces numerous challenges:

- Severe droughts and increasing water scarcity in key agricultural regions linked to global warming;
- Rising prices for oil and petroleum-based agricultural inputs; and
- Competing use of food crops for bio-fuels.

Several dramatic events have undermined consumer confidence by highlighting weaknesses in the food safety system:

- Closure of Topps Meat Co., the largest U.S. manufacturer of frozen hamburger, following recall of 21.7 million pounds of hamburger contaminated with e-coli.
- Nationwide recall of spinach from California, which produces 74% of the U.S. spinach crop, due to e-coli contamination.
- Contamination of the long-grain rice supply in the southern United States with genetically engineered rice not approved for human consumption, leading Japan to ban imports of U.S. long-grain rice and the EU to require testing of all U.S. rice shipments.
- Sale of poisoned pet food, tainted seafood and other products from China containing toxic ingredients

According to a *Consumer Reports* survey, 92% of Americans want to know the country of origin for their food.
<http://www.consumerchoices.org/products.cfm?product=c.food&pcat=food>

Pesticide residues on imported fruits and vegetables, which account for about one-third of U.S. consumption of these products, are "major and growing" contributors to dietary risk. While U.S. farmers have adopted lower-risk use patterns, growers outside the U.S. continue using older, higher-risk pesticides. *Impacts of the Food Quality Protection Act on Children's Exposures to Pesticides*, pages 10-11 (2006).
http://www.organiccenter.org/reportfiles/7452_Landrigan_AAAS%20Paper.pdf

RESOLVED: Shareholders request that the Board of Directors report to shareholders by December, 2008 on measures taken to ensure the long-term sustainability and security of our company's product supply chain, including:

- Strategies to significantly reduce waste, energy and water use throughout the supply chain;
- Resource conservation programs and pollution prevention measures for the full product life-cycle;
- Labeling products for country of origin and presence of genetically modified ingredients; and
- Safety testing and systems to ensure identity preservation and traceability "from farm to fork."

TOTAL P.03



GENERAL BOARD OF PENSION AND HEALTH BENEFITS
OF THE UNITED METHODIST CHURCH

Caring For Those Who Serve

1201 Davis Street
Evanston, Illinois 60201-4118
847-869-4550
www.gbophb.org

VIA FAX: 269-565-1217

November 20, 2007

Mr. A.D. David Mackay
President and C.E.O.
Kellogg Company
One Kellogg Square
Battle Creek, MI 49017-3534

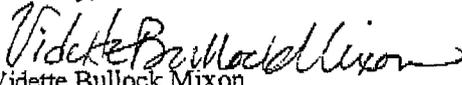
Dear Mr. Mackay:

Yesterday, the General Board submitted a shareholder proposal to the Kellogg Company for inclusion in the proxy statement for the company's 2008 annual meeting.

With regard to that proposal, please find attached an ownership confirmation letter from the General Board's custodial bank affirming that the General Board has continuously held at least \$2,000 worth of Kellogg company stock for at least one year prior to filing the proposal.

If you have any questions or comments, please contact Daniel Nielsen, Manager of Socially Responsible Investing, at daniel_nielsen@gbophb.org or by phone at 847-866-4592.

Sincerely,


Vidette Bullock-Mixon
Director, Corporate Relations

Cc: Gary Pilnick
General Counsel
Kellogg Company

BNY MELLON | ASSET SERVICING

One Mellon Center Pittsburgh, Pa 15258



November 20, 2007

Vidette Bullock Mixon
General Board of Pension and Health Benefits
Of the United Methodist Church
1201 Davis Street
Evanston, IL 60201

Dear Ms. Bullock Mixon:

This letter is in response to a request for confirmation that the General Board of Pension and Health Benefits of the United Methodist Church have continuously owned shares of Kellogg Co. stock, since October 31, 2006 and that those shares have continuously maintained a market value of at least \$2,000.00.

The security is currently held by Mellon Trust, Master Custodian, for the General Board of Pension and Health Benefits of the United Methodist Church in our nominee name at Depository Trust Company.

Please contact me directly at 412-234-6104 with any questions.

Sincerely,

A handwritten signature in cursive script that reads "Joshua Frantz".

Joshua Frantz
Service Delivery Officer
BNY Mellon

EXHIBIT C

The Previous Proposals

See attached.

Table of Contents

OMB APPROVAL

OMB Number: 3235-0059
Expires: February 28, 2006
Estimated average burden
hours per response 12.75

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

SCHEDULE 14A

Proxy Statement Pursuant to Section 14(a) of the Securities
Exchange Act of 1934 (Amendment No.)

Filed by the Registrant
Filed by a Party other than the Registrant

Check the appropriate box:

- Preliminary Proxy Statement
- Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))
- Definitive Proxy Statement
- Definitive Additional Materials
- Soliciting Material Pursuant to §240.14a-12

KELLOGG COMPANY

(Name of Registrant as Specified In Its Charter)

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

Payment of Filing Fee (Check the appropriate box):

- No fee required.
- Fee computed on table below per Exchange Act Rules 14a-6(i)(4) and 0-11.

1) Title of each class of securities to which transaction applies:

2) Aggregate number of securities to which transaction applies:

3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):

4) Proposed maximum aggregate value of transaction:

5) Total fee paid:

Fee paid previously with preliminary materials.

Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

1) Amount Previously Paid:

2) Form, Schedule or Registration Statement No.:

3) Filing Party:

4) Date Filed:

SEC 1913 (02-02)

Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Kellogg's

KELLOGG COMPANY, BATTLE CREEK, MICHIGAN 49016-3599

Dear Share Owner:

It is my pleasure to invite you to attend the 2006 Annual Meeting of Share Owners of Kellogg Company. The meeting will be held at 1:00 p.m. Eastern Daylight Time on Friday, April 21, 2006, at the W. K. Kellogg Auditorium, 60 West Van Buren Street, Battle Creek, Michigan 49016.

The following pages contain the formal Notice of the Annual Meeting and the Proxy Statement. Please review this material for information concerning the business to be conducted at the meeting and the nominees for election as directors. Attendance at the Annual Meeting will be limited to Share Owners only. If you plan to attend the meeting, please detach the Admission Ticket attached to your Proxy card and bring it to the meeting.

If you are a Share Owner whose shares are not registered in your own name or you will be receiving your materials electronically and you plan to attend, please request an Admission Ticket by writing to the following address: Kellogg Company Share Owner Services, One Kellogg Square, Battle Creek, MI 49016-3599. Evidence of your stock ownership, which you may obtain from your bank, stockbroker, etc., must accompany your letter. **Share Owners without tickets will only be admitted to the meeting upon verification of stock ownership.**

Share Owners needing special assistance at the meeting are requested to contact Share Owner Services at the address listed above. Your vote is important. Whether you plan to attend the meeting or not, I urge you to vote your shares as soon as possible. Please either sign and return the accompanying card in the postage-paid envelope or instruct us by telephone or via the Internet as to how you would like your shares voted. This will ensure representation of your shares if you are unable to attend. Instructions on how to vote your shares by telephone or via the Internet are on the Proxy card or voting instruction form.

Sincerely,



James M. Jenness
Chairman of the Board and
Chief Executive Officer
March 3, 2006

SUSTAINABILITY REPORT

Whereas:

Investors increasingly seek disclosure of companies' social and environmental practices in the belief they impact shareholder value. Many investors believe companies that are good employers, environmental stewards, and corporate citizens are more likely to be accepted in their communities and to prosper long-term.

Sustainability refers to development that meets present needs without impairing the ability of future generations to meet their own needs. It includes "encouraging long lasting social well being in communities where [companies] operate, interacting with different shareholders (e.g. clients, suppliers, employees, government, local communities, and non-governmental organizations) and responding to their specific and evolving needs, thereby securing a long-term "license to operate", superior customer and employee loyalty, and ultimately superior financial returns." (Dow Jones Sustainability Group)

Globally, approximately 1,500 companies produce reports on sustainability issues (Association of Chartered Certified Accountants, www.corporateregister.com), including more than half of the global Fortune 500 (KPMG International Survey of Corporate Responsibility Reporting 2005).

Ford Motor Company states, "sustainability issues are neither incidental nor avoidable — they are at the heart of our business." American Electric Power has stated, "management and the Board have a fiduciary duty to carefully assess and disclose to shareholders appropriate information on the company's environmental risk exposure."

Global expectations regarding sustainability reporting are changing rapidly. The European Commission recommends corporate sustainability reporting, and listed companies in Australia, South Africa and France must now provide investors with information on their social and environmental performance.

RESOLVED: Shareholders request that the Board of Directors issue a sustainability report to shareholders, at reasonable cost, and omitting proprietary information, by September 1, 2006.

Supporting Statement

The report should include the company's definition of sustainability, as well as a company-wide review of company policies and practices related to long-term social and environmental sustainability.

We recommend that the company use the Global Reporting Initiative's Sustainability Reporting Guidelines ("The Guidelines") to prepare the report. The Global Reporting Initiative (www.globalreporting.org) is an international organization with representatives from the business, environmental, human rights, and labor communities. The Guidelines provide guidance on report content, including performance in six categories (direct economic impacts, environmental, labor practices and decent work conditions, human rights, society, and product responsibility). The Guidelines provide a flexible reporting system that permits the omission of content that is not relevant to company operations. Over 700 companies use or consult the Guidelines for sustainability reporting.

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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 14A INFORMATION
PROXY STATEMENT PURSUANT TO SECTION 14(a)
OF THE SECURITIES EXCHANGE ACT OF 1934

Filed by the Registrant

Filed by a Party other than the Registrant

Check the appropriate box:

- Preliminary Proxy Statement
 Confidential, for use of the Commission Only (as permitted by Rule 14a-6(e)(2))
 Definitive Proxy Statement
 Definitive Additional Materials
 Soliciting Material Under Rule 14a-12

KELLOGG COMPANY
(Name of Registrant as Specified in its Charter)

Payment of Filing Fee (Check the appropriate box):

- No fee required.
 Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11

(1) Title of each class of securities to which transaction applies:

(2) Aggregate number of securities to which transaction applies:

(3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):

(4) Proposed maximum aggregate value of transaction:

(5) Total fee paid:

Fee paid previously with preliminary materials.

Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the form or schedule and the date of its filing.

(1) Amount Previously Paid:

(2) Form, Schedule or Registration Statement No:

(3) Filing party:

(4) Date Filed:



KELLOGG COMPANY, BATTLE CREEK, MICHIGAN 49017-3534

Dear Shareowner:

It is my pleasure to invite you to attend the 2007 Annual Meeting of Shareowners of Kellogg Company. The meeting will be held at 1:00 p.m. Eastern Daylight Time on April 27, 2007 at the W. K. Kellogg Auditorium, 50 West Van Buren Street, Battle Creek, Michigan.

The following pages contain the formal Notice of the Annual Meeting and the Proxy Statement. Please review this material for information concerning the business to be conducted at the meeting and the nominees for election as Directors. Attendance at the annual meeting will be limited to Shareowners only. If you are a holder of record of Kellogg common stock and you plan to attend the meeting, please detach the admission ticket attached to your proxy card and bring it to the meeting.

If you plan to attend the meeting, but your shares are not registered in your own name or you receive our proxy materials electronically, please request an admission ticket by writing to the following address: Kellogg Company Shareowner Services, One Kellogg Square, Battle Creek, MI 49017-3534. Evidence of your stock ownership, which you may obtain from your bank, stockbroker, etc., must accompany your letter. **Shareowners without tickets will only be admitted to the meeting upon verification of stock ownership.**

Shareowners needing special assistance at the meeting are requested to contact Shareowner Services at the address listed above.

Your vote is important. Whether you plan to attend the meeting or not, I urge you to vote your shares as soon as possible. Please either sign and return the accompanying card in the postage-paid envelope or instruct us by telephone or via the Internet as to how you would like your shares voted. This will ensure representation of your shares if you are unable to attend. Instructions on how to vote your shares by telephone or via the Internet are on the proxy card or voting instruction card.

Sincerely,

A. D. David Mackay
President and Chief Executive Officer

March 19, 2007

SHAREOWNER PROPOSALS

We expect the following proposals (Proposal 3 and Proposal 4 on the proxy card and voting instruction card) to be presented by Shareowners at the annual meeting. Names, addresses and share holdings of the various Shareowner proponents and, where applicable, of co-filers, will be supplied upon request.

PROPOSAL 3 — SHAREOWNER PROPOSAL RELATING TO SUSTAINABILITY REPORT

Resolution Proposed by Shareowner:

WHEREAS: Investors increasingly seek disclosure of companies' social and environmental practices in the belief that they impact shareholder value. Many investors believe companies that are good employers, environmental stewards, and corporate citizens are more likely to be accepted in their communities and to prosper long-term. According to Innovest, an environmental investment research consultant, major investment firms including ABN-AMRO, Neuberger Herman, Schroders, T. Rowe Price, and Zurich Scudder subscribe to information on companies' social and environmental practices.

Sustainability refers to development that meets present needs without impairing the ability of future generations to meet their own needs. The Dow Jones Sustainability Group defines corporate sustainability as "a business approach that creates long-term shareholder value by embracing opportunities and managing risks deriving from economic, environmental and social developments."

Globally, approximately 1,900 companies produce reports on sustainability issues (www.corporateregister.com), including more than half of the global Fortune 500 (KPMG International Survey of Corporate Responsibility Reporting 2005).

Companies increasingly recognize that transparency and dialogue about sustainability are elements of business success. For example, Unilever's Chairman stated in a 2003 speech, "So when we talk about corporate social responsibility, we don't see it as something business "does" to society but as something that is fundamental to everything we do. Not just philanthropy or community investment, important though that is, but the impact of our operations and products as well as the interaction we have with the societies we serve."

An October 6, 2004 statement published by social research analysts reported that they value public reporting because "we find compelling the large and growing body of evidence linking companies' strong performance addressing social and environmental issues to strong performance in creating long-term shareholder value... We believe that companies can more effectively communicate their perspectives and report performance on complex social and environmental issues through a comprehensive report than through press releases and other ad hoc communications." (www.socialinvest.org)

RESOLVED: Shareholders request that the Board of Directors issue a sustainability report to shareholders, at reasonable cost, and omitting proprietary information, by December 31, 2007.

Shareowner's Supporting Statement:

The report should include the company's definition of sustainability, as well as a company-wide review of company policies, practices, and indicators related to measuring long-term social and environmental sustainability.

We recommend that the company use the Global Reporting Initiative's Sustainability Reporting Guidelines ("The Guidelines") to prepare the report. The Global Reporting Initiative (www.globalreporting.org) is an international organization with representatives from the business, environmental, human rights, and labor communities. The Guidelines provide guidance on report content, including performance in six categories (direct economic impacts, environmental, labor practices and decent work conditions, human rights, society, and product responsibility). The Guidelines provide a flexible reporting system that permits the omission of content that is not relevant to company operations. Almost 900 companies use or consult the Guidelines for sustainability reporting.

Kellogg's Response — Statement in Opposition to Proposal:

The Board has considered the above proposal, and believes that it is not in the best interest of the Shareowners. Consequently, the Board recommends that the Shareowners vote against the proposal for the following reasons:

EXHIBIT D

**Results of Kellogg Company 2007 Annual Shareowners Meeting for Sustainability
Proposal**

See attached.

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

FORM 10-Q
QUARTERLY REPORT UNDER SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended March 31, 2007 OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from ___ to ___
Commission file number 1-4171

KELLOGG COMPANY

State of Incorporation—Delaware
One Kellogg Square, P.O. Box 3599, Battle Creek, MI 49016-3599
IRS Employer Identification No. 38-0710690
Registrant's telephone number: 269-961-2000

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer or a non-accelerated filer. See definition of "accelerated filer" and "large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one)

Large accelerated filer Accelerated filer Non-accelerated filer

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No

Common Stock outstanding as of April 27, 2007 - 397,613,849 shares

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Item 4. Submission of Matters to a Vote of Security Holders

(a) On April 27, 2007, the Company held its Annual Meeting of Shareowners.

(b) At that Annual Meeting, Benjamin S. Carson, Sr., Gordon Gund, Dorothy A. Johnson and Ann McLaughlin Korologos were re-elected for three-year terms; with John T. Dillon, Claudio X. Gonzalez, James M. Jenness, L. Daniel Jorndt, A. D. David Mackay, Sterling K. Speirn, and Dr. John L. Zabriskie continuing as directors.

(c) Four matters were voted on at such Annual Meeting: the re-election of the four directors described in (b) above; the ratification of PricewaterhouseCoopers LLP as the Company's independent registered public accounting firm for 2007; a Shareowner proposal to prepare a sustainability report; and a Shareowner proposal to enact a majority vote requirement for director nominees. In the election of directors, the following directors received the following votes:

	FOR	WITHHELD
Benjamin S. Carson, Sr.	357,287,657	3,068,109
Gordon Gund	343,518,835	16,836,931
Dorothy A. Johnson	357,263,767	3,091,999
Ann McLaughlin Korologos	342,392,607	17,963,159

In addition, the following matters received the following votes:

	Ratification of Independent Registered Public Accounting Firm	Shareowner Proposal To Prepare a Sustainability Report	Shareowner Proposal To Enact a Majority Vote Requirement
For	353,773,336	17,402,723	100,346,750
Against	5,017,567	281,889,100	220,998,748
Abstain	1,564,860	24,274,906	2,221,230
Broker Non-Vote	—	36,789,036	36,789,037

Item 6. Exhibits

- (a) Exhibits:
- 31.1 Rule 13a-14(e)/15d-14(a) Certification from A.D. David Mackay
 - 31.2 Rule 13a-14(e)/15d-14(a) Certification from John A. Bryant
 - 32.1 Section 1350 Certification from A.D. David Mackey
 - 32.2 Section 1350 Certification from John A. Bryant



Gary H. Pilnick
Senior Vice President
General Counsel,
Corporate Development
and Secretary

January 15, 2008

RECEIVED
2008 JAN 16 PM 3:17
OFFICE OF CHIEF COUNSEL
CORPORATION FINANCE

VIA EMAIL AND FEDERAL EXPRESS

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: *Withdrawal of No-Action Letter Request Regarding the
Shareholder Proposal of the General Board of Pension and Health
Benefits of the United Methodist Church*

Dear Ladies and Gentlemen:

In a letter dated December 12, 2007, we requested that the staff of the Division of Corporation Finance concur that Kellogg Company ("Kellogg") could properly exclude from its proxy materials for its 2008 Annual Shareowners Meeting a shareholder proposal ("the 2008 Proposal") received from the General Board of Pension and Health Benefits of the United Methodist Church (the "Proponent").

Enclosed is a letter from Vidette Bullock Mixon, the Proponent's representative, to Kellogg dated January 14, 2008, stating that the Proponent willingly withdraws the 2008 Proposal. See Exhibit A. In reliance on this letter, we hereby withdraw the December 12, 2007, no-action request relating to Kellogg's ability to exclude the 2008 Proposal pursuant to Rule 14a-8(i)(12)(ii) under the Securities Exchange Act of 1934. Please do not hesitate to call me at (269) 961-2190 with any questions in this matter.

Sincerely,

Gary H. Pilnick
Senior Vice President, General Counsel,
Corporate Development and Secretary

Enclosures

cc: Vidette Bullock Mixon
Keith S. Crow, P.C. and Robert M. Hayward



Caring For Those Who Serve
1201 Davis Street
Evanston, Illinois 60201-4118
1-800-851-2201
www.gbophb.org

January 14, 2008

Gary Pilnick
Senior Vice President, General Counsel, and Secretary
Kellogg Company
One Kellogg Square
Battle Creek, MI 49017-3534

RE: Shareholder Proposal Regarding Supply Chain Sustainability

Dear Gary:

Thank you for taking the time on January 7, 2008 to discuss developments underway at Kellogg concerning the company's corporate sustainability initiatives. Dan Nielsen and I found the conversation very informative, and we were encouraged by your statements indicating Kellogg is committed to increased public reporting on sustainability issues.

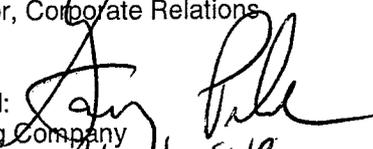
The General Board is looking forward to meeting with representatives of your company, including Donna Banks, the Senior Vice President for Innovation and Chief Environmental Officer, to share our thoughts regarding sustainability efforts and how to report on these topics. During this meeting the General Board expects to learn in more detail about the sustainability efforts underway at Kellogg and the company's timeline for making more information publicly available. As we discussed, Kellogg and the General Board will schedule this meeting for a mutually convenient time in 2008, and it will take place in person or by conference call.

Based on our conversation and Kellogg's commitment to meet and share additional information, the General Board willingly withdraws the resolution from consideration at the 2008 annual meeting. Please confirm your agreement with the terms in this letter by signing and returning a copy.

Sincerely,

Vidette Bullock Nixon
Director, Corporate Relations

Agreed:
Kellogg Company

By:  (authorized representative)

Date: 1/14/08