



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

June 16, 2008

Mr. Charles G. Huber, Jr.
Corporate Vice President, General Counsel and Secretary
Ralcorp Holdings, Inc.
800 Market Street, Suite 2900
St. Louis, Missouri 63101

**Re: Ralcorp Holdings, Inc.
Annual Report on Form 10-K for the
Fiscal Year Ended September 30, 2007
Filed November 29, 2007
Filed No. 1-12619**

**Quarterly Report on Form 10-Q for the
Fiscal Quarter Ended December 31, 2007
Filed May 8, 2008
File No. 1-12619**

Dear Mr. Huber:

We have completed our review of your Form 10-K and Form 10-Q and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief