Mail Stop 3561

March 5, 2008

Via U.S. Mail and Facsimile

Frederick W. Smith President and Chief Executive Officer FedEx Corporation 942 South Shady Grove Road Memphis, Tennessee 38120

> RE: FedEx Corporation Form 10-K for the fiscal year ended May 31, 2007

> > File No. 001-15829

Dear Mr. Smith:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Joe Foti Senior Assistant Chief Accountant

Via facsimile: Alan B. Graf, Jr., Chief Financial Officer (901) 818-7166 Frederick W. Smith FedEx Corporation Page 2