



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

June 8, 2007

Mr. André Hawaux  
Chief Financial Officer  
ConAgra Foods, Inc.  
One ConAgra Drive  
Omaha, Nebraska 68102

**Re: ConAgra Foods, Inc.**  
**Form 10-K for Fiscal Year Ended May 28, 2006**  
**Filed July 28, 2006**  
**File No. 1-7275**

Dear Mr. Hawaux:

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

Sincerely,

Jill S. Davis  
Branch Chief