

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

DIVISION OF CORPORATION FINANCE MAIL STOP 7010

March 27, 2008

Mr. Gary Rodkin Chief Executive Officer ConAgra Foods, Inc. One ConAgra Drive Omaha, NE 68102-5001

> RE: ConAgra Foods, Inc. Form 10-K for the Fiscal Year Ended May 25, 2007 Filed July 25, 2007 Schedule 14A Filed August 17, 2007 Response Letter Dated February 15, 2008 File No. 1-07275

Dear Mr. Rodkin:

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

Sincerely,

Anne N. Parker Branch Chief