

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

February 20, 2009

Mr. John F. Gehring Executive Vice President and Chief Financial 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, 2008

Filed July 23, 2008 File No. 1-07275

Dear Mr. Gehring:

We have completed our review of your 2008 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis Branch Chief