



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F STREET, N.E.
WASHINGTON, D.C. 20549-7010

April 21, 2008

Ms. Brenda C. Barnes
Chief Executive Officer
Sara Lee Corporation
3500 Lacey Road
Downers Grove, IL 60515-5424

**Re: Sara Lee Corporation
Form 10-K for the Fiscal Year Ended June 30, 2007
Filed August 29, 2007
Form 10-Q for the Fiscal Quarter Ended September 29, 2007
Filed November 7, 2007
Schedule 14A Definitive Proxy Statement Filed September 14, 2007
Response Letter Dated December 21, 2007
Response Letter Dated February 27, 2008
Response Letter Dated April 4, 2008
File No. 001-03344**

Dear Ms. Barnes:

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

Sincerely,

Jill Davis
Branch Chief

cc: Ms. Helen N. Kaminski