DIVISION OF CORPORATION FINANCE MAIL STOP 7010

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

August 19, 2008

Mr. John A. Bryant Executive Vice President and Chief Financial Officer Kellogg Company One Kellogg Square Battle Creek, MI 49017-3534

Re: Kellogg Company

Form 10-K for Fiscal Year Ended December 29, 2007

Filed February 25, 2008

Schedule 14A Definitive Proxy Statement

Filed March 5, 2008

Form 10-Q for Quarterly Period Ended March 29, 2008

Filed May 7, 2008

Response Letter Dated May 23, 2008 Response Letter Dated July 28, 2008

File No. 001-04171

Dear Mr. Bryant:

We have reviewed your response letter and have the following comment. Please provide a written response to our comment. Please be as detailed as necessary in your explanation. In our comment, we have asked you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Schedule 14A filed March 5, 2008

1. We have reviewed your response to prior comment 1, and we do not concur with your view regarding the immateriality of the targets relating to the annual incentive compensation and long-term incentive compensation. Moreover, based on the information you provided, we cannot make a determination as to whether the disclosure of the targets for internal operating profit, internal net sales, cash flow, and cumulative cash flow from 2007 through 2009 and the related bandwidths will result in competitive harm to you. Please further elaborate on your analysis of competitive harm, addressing in more specific terms why you

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believe that the disclosure of each specific target and bandwidth would result in your competitors determining the Company's pricing strategy, focusing on customers or products targeted by the Company for expansion, and competing with the Company for acquisition opportunities.

Closing Comments

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please furnish a letter that provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your response to our comment.

You may contact James Giugliano at (202) 551-3319, Kimberly L. Calder at (202) 551-3701 or Jill Davis, Branch Chief, at (202) 551-3683 if you have questions regarding your financial statements and related matters. Please contact Carmen Moncada-Terry at (202) 551-3687 or me at (202) 551-3745 with any other questions.

Sincerely,

H. Roger Schwall Assistant Director