

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

February 1, 2007

Mr. Jack F. Callahan, Jr. Executive Vice President and Chief Financial Officer Dean Foods Company 2515 McKinney Avenue, Suite 1200 Dallas, TX 75201

**Re:** Dean Foods Company

Form 10-K for the Fiscal Year Ended December 31, 2005

Filed March 10, 2006 File No. 001-12755

Dear Mr. Callahan:

We have completed our review of your 2005 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Karl Hiller Branch Chief