



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

December 21, 2007

Mr. Jack F. Callahan, Jr.
Chief Financial Officer
Dean Foods Company
2515 McKinney Avenue, Suite 1200
Dallas, Texas 75201

Re: Dean Foods Company
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 1, 2007
Form 10-Q for Fiscal Quarter Ended September 30, 2007
Filed November 9, 2007
Response Letter Dated December 17, 2007
File No. 001-12755

Dear Mr. Callahan:

We have completed our review of your filings and response letter and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief