

Roderick A. Palmore
Executive Vice President, General Counsel &
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September 16, 2009

VIA E-MAIL: rule-comments@sec.gov

Ms. Elizabeth M. Murphy
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090

Re: Proxy Disclosure and Solicitation Enhancements - File Number S7-13-09 (Release Nos. 33-9052; 34-60280 and IC-28817)

Dear Ms. Murphy:

On behalf of General Mills, Inc., we respectfully submit our comments on the portion of the proposed changes to the federal proxy rules that impact the reporting of stock and option awards in the Summary Compensation Table and Director Compensation Table.

We support the proposed amendment that would provide for reporting stock and option awards at their aggregate grant date fair value. We believe this is a clear, concise and meaningful alternative to the current disclosure rules.

Furthermore, the Summary Compensation Table and Director Compensation Table should be amended to enable companies to report awards granted for services with respect to the relevant fiscal year, even if the awards were granted after fiscal year-end. This information would be more relevant to stockholders, as it is consistent with the way that compensation committees view and analyze information when making compensation decisions. It is also consistent with how cash bonuses and non-equity incentive awards are reported.

If there is a concern that this approach may be abused, it could be limited to awards granted within three months of the applicable fiscal year end, and with respect to services performed in the applicable fiscal year.

To minimize confusion, the Grants of Plan-Based Awards Table should be amended correspondingly to conform to the scope of awards reported in the Summary Compensation Table.

Thank you again for providing us with an opportunity to comment on the Commission's proposal.

Sincerely,



Ms. Elizabeth M. Murphy

August ____, 2009

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