



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

October 27, 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
Response Letter Dated October 8, 2008
File No. 001-04171

Dear Mr. Bryant:

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

Sincerely,

H. Roger Schwall
Assistant Director