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January 29, 2010

VIA EDGAR

Douglas M. Brown Office of Natural Resources and Food Division of Corporation Finance United States Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549-3628

## Re: Kraft Foods Inc. Registration Statement on Form S-4 File No. 333-163483

Dear Mr. Brown:

On behalf of Kraft Foods Inc., a Virginia corporation ("Kraft Foods"), the undersigned, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, hereby respectfully requests that the effectiveness of the above-referenced Registration Statement on Form S-4, as amended (the "Registration Statement"), be accelerated to, and that the Registration Statement be declared effective on, Monday, February 1, 2010, at 3:00 p.m., Eastern Standard Time, or as soon thereafter as practicable.

In connection with this request, Kraft Foods acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve Kraft Foods from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- Kraft Foods may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any
  person under the federal securities laws of the United States.



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Please direct any questions or comments regarding this request for acceleration of effectiveness to Kraft Foods' outside counsel, James J. Moloney of Gibson, Dunn & Crutcher LLP at (949) 451-4343 or Barbara L. Becker of Gibson, Dunn & Crutcher LLP at (212) 351-4062. You may send facsimile transmissions to (949) 475-4756.

Very truly yours,

KRAFT FOODS INC.

By: /s/ Carol J. Ward

Name: Carol J. Ward Title: Vice President and Corporate Secretary

cc: Barbara L. Becker James J. Moloney Gibson, Dunn & Crutcher LLP