



DIVISION OF
CORPORATION FINANCE

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

June 9, 2009

Mr. Timothy R. McLevish
Executive Vice President and Chief Financial Officer
Kraft Foods Inc.
Three Lakes Drive
Northfield, IL 60093

**Re: Kraft Foods Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 27, 2009
Schedule 14A Filed March 31, 2009
Response Letter Dated April 30, 2009
File No. 1-16483**

Dear Mr. McLevish:

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

cc: J. Madison
N. Gholson
Ms. Carol J. Ward – Kraft Foods Inc. (facsimile 847-646-2753)