



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

December 18, 2009

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

**Re: Kraft Foods Inc.
Preliminary Proxy Statement on Schedule 14A
Filed November 9, 2009
File No. 001-16483**

Dear Mr. McLevish:

We have completed our review of your preliminary proxy statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief

cc: Ms. Barbara Becker
Gibson, Dunn & Crutcher LLP