

Item 2.02 Results of Operations and Financial Condition

On May 10, 2007, the Registrant issued a press release announcing its financial results for the third quarter of fiscal year 2007. A copy of the press release is attached as Exhibit 99.1 to this report and is incorporated herein by this reference. The information disclosed in this Current Report, including Exhibit 99.1 hereto, is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference into any filing made under the Securities Act of 1933, except as expressly set forth by specific reference in such filing.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

Exhibit 99.1 Press release dated May 10, 2007

SIGNATURES

Pursuant to the requirement of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: May 10, 2007

SARA LEE CORPORATION

(Registrant)

By: /s/ L.M. (Theo) De Kool

Executive Vice President and Chief

Financial and Administrative Officer

(Principal Financial Officer)