



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

June 6, 2006

Mr. Dennis Leatherby  
Senior Vice President, Finance and Treasurer  
and Interim Chief Financial Officer  
Tyson Foods, Inc.  
2210 West Oaklawn Drive  
Springdale, Arkansas 72762-6999

**Re: Tyson Foods, Inc.**  
**Form 10-K for the Fiscal Year Ended October 1, 2005**  
**Filed December 12, 2005**  
**File No. 1-14704**  
**Form 10-Q filed February 9, 2006, amended May 19, 2006**  
**Press Release dated February 17, 2004**  
**Supplemental responses dated April 13, 2006 and May 15, 2006**

Dear Mr. Leatherby:

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

Sincerely,

April Sifford  
Branch Chief

cc: Sandy Eisen