

Mail Stop 3561

March 19, 2007

Via Fax & U.S. Mail

Mr. Wade Miquelon  
Executive Vice President, Chief Financial Officer  
2210 West Oaklawn Drive  
Springdale, Arkansas 72762

**Re:   Tyson Foods, Inc.  
      Form 10-K for the year ended September 30, 2006  
      Filed December 13, 2006  
      File No. 001-14704**

Dear Mr. Miquelon:

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

Sincerely,

Linda Cvrkel  
Branch Chief