

Mail Stop 3561

April 3, 2008

Via Fax & U.S. Mail

Mr. Wade Miquelon
Chief Financial Officer
2210 West Oaklawn Drive
Springdale, Arkansas 72762-6999

**Re: Tyson Foods, Inc.
 Form 10-K for the year ended September 29, 2007
 Filed November 21, 2007
 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