

Mail Stop 3561

May 20, 2009

Via U.S. Mail and Facsimile

Dennis Leatherby
Chief Financial Officer
Tyson Foods, Inc.
2200 Don Tyson Parkway
Springdale, Arkansas 72762-6999

RE: Tyson Foods, Inc.
Form 10-K for the fiscal year ended September 27, 2008

File No. 001-14704

Dear Mr. Leatherby:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief

Via facsimile: Dennis Leatherby, Chief Financial Officer
(479) 757-6514