

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