



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 11, 2016

Daniel Salazar Ferrer  
Chief Financial Officer  
Industrias Bachoco, S.A.B. De C.V.  
Avenida Tecnologico No. 401  
Ciudad Industrial C.P. 38010  
Celaya, Guanajuato, Mexico

**Re: Industrias Bachoco, S.A.B. De C.V.**  
**Form 20-F for the Year Ended December 31, 2015**  
**Filed April 29, 2016**  
**File No. 001-33030**

Dear Mr. Salazar Ferrer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure