

Mail Stop 3561

December 13, 2006

Via Fax & U.S. Mail

Stephen A. Lightstone  
Chief Financial Officer  
Premium Standard Farms, Inc.  
805 Pennsylvania, Suite 200  
Kansas City, MO 64105

**Re: Premium Standard Farms, Inc.  
Form 10-K for the year ended March 25, 2006  
Filed May 31, 2006  
Form 10-Q for the quarter ended September 23, 2006  
Filed November 2, 2006  
File No. 000-51347**

Dear Mr. Lightstone:

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