



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

February 8, 2011

Via Fax & U.S. Mail

Jody H. Feragen
Chief Financial Officer
1 Hormel Place
Austin, Minnesota 55912-3680

Re: Hormel Foods Corporation
Form 10-K for the fiscal year ended October 31, 2010
Filed December 21, 2010
File No. 001-02402

Dear Ms. Feragen:

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

Via facsimile
(507) 434-6981