



DIVISION OF
CORPORATION FINANCE

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

March 21, 2024

Jacinth C. Smiley
Chief Financial Officer
Hormel Foods Corporation
1 Hormel Place
Austin, MN 55912

Re: Hormel Foods Corporation
Form 10-K for the Fiscal Year Ended October 29, 2023
File No. 001-02402

Dear Jacinth C. Smiley:

We have completed our review of your filings. 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,

Division of Corporation Finance
Office of Manufacturing