

January 25, 2006

Mr. Joseph W. Meyers
Vice President, Finance
Pierre Foods, Inc.
9900 Princeton Road
Cincinnati, Ohio 45246

Re: Pierre Foods, Inc.
Form 10-K for Fiscal Year Ended March 5, 2005
Filed June 3, 2005
File No. 0-07277

Dear Mr. Meyers:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

DIVISION OF CORPORATION FINANCE
MAIL STOP 7010