



DIVISION OF
CORPORATION FINANCE

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

May 6, 2011

Gary D. Tucker
Principal Financial Officer
Pilgrim's Pride Corporation
1770 Promontory Circle
Greeley, Colorado 80634

Re: Pilgrim's Pride Corporation
Form 10-K for Fiscal Year Ended December 26, 2010
Filed on February 11, 2011
File No. 001-09273

Dear Mr. Tucker:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief