



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2013

Via E-mail

William W. Lovette  
President and Chief Executive Officer  
Pilgrim's Pride Corporation  
1770 Promontory Circle  
Greeley, CO 80634

**Re: Pilgrim's Pride Corporation**  
**Form 10-K for the Fiscal Year Ended December 30, 2012**  
**Filed February 15, 2013**  
**File No. 001-09273**

Dear Mr. Lovette:

We have completed our review of your filing. We remind you that our comment or changes to disclosure in response to our comment does not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Susan Block

Susan Block  
Attorney-Advisor