



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 28, 2016

D. Michael Cockrell  
Chief Financial Officer  
Sanderson Farms, Inc.  
127 Flynt Road  
Laurel, Mississippi 39443

**Re: Sanderson Farms, Inc.**  
**Form 10-K for Fiscal Year Ended October 31, 2015**  
**Filed on December 17, 2015**  
**File No. 001-14977**

Dear Mr. Cockrell:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure