



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

May 9, 2016

Via E-Mail

Robert L. Steer  
Chief Financial Officer  
Seaboard Corporation  
9000 W. 67<sup>th</sup> Street  
Shawnee Mission, Kansas 66202

**Re: Seaboard Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed February 25, 2016**  
**File No. 001-03390**

Dear Mr. Steer:

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 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/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate and  
Commodities