



DIVISION OF  
CORPORATION FINANCE

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

April 24, 2023

David Rankin  
Chief Financial Officer  
Seaboard Corporation  
9000 West 67th Street  
Merriam, KS 66202

**Re: Seaboard Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**Filed February 14, 2023**  
**File No. 001-03390**

Dear David Rankin:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services