



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

April 21, 2006

Mr. Daniel G. Stevens
Vice President and Chief Financial Officer
Smithfield Foods, Inc.
200 Commerce Street
Smithfield, VA 23430

**Re: Smithfield Foods, Inc.
Form 10-K for Fiscal Year Ended May 1, 2005
Filed July 11, 2005
Response Letter Dated April 10, 2006
File No. 1-15321**

Dear Mr. Stevens:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief