



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2011

Via Fax & U.S. Mail

Mr. C. Larry Pope  
President and Chief Executive Officer  
Smithfield Foods Inc.  
200 Commerce Street  
Smithfield, VA 23430

**Re: Smithfield Foods Inc.  
Form 10-K for the year ended May 2, 2010  
Filed June 18, 2010  
File No. 1-15321**

Dear Mr. Pope:

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

Sincerely,

Linda Cvrkel  
Branch Chief