

October 12, 2022

Matthew Galvanoni  
Chief Financial Officer and Chief Accounting Officer  
Pilgrim's Pride Corporation  
1770 Promontory Circle  
Greeley, CO 80634-9038

Corporation

Year Ended December 26, 2021  
2022

Re: Pilgrim's Pride  
Form 10-K for the  
Filed February 18,  
File No. 001-09273

Dear Matthew Galvanoni:

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 Manufacturing