

January 11, 2023

Matthew Galvanoni  
Chief Financial Officer  
PILGRIMS PRIDE CORP  
1770 Promontory Circle  
Greeley, Colorado 80634

Statement on Form S-4  
2022

Re: PILGRIMS PRIDE CORP  
Registration

Filed December 23,

File No. 333-268974

Dear Matthew Galvanoni:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Dias at 202-551-8107 with any questions.

Please contact Eranga

Sincerely,

Division of Corporation Finance

Office of Manufacturing