



DIVISION OF
CORPORATION FINANCE

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

April 25, 2013

Via E-mail

Timothy A. Dawson
Vice President & Chief Financial Officer
Cal-Maine Foods, Inc.
3320 Woodrow Wilson Avenue,
Jackson, Mississippi 39209

**Re: Cal-Maine Foods, Inc.
Form 10-K for Fiscal Year Ended June 2, 2012
Filed on August 6, 2012
Form 10-Q for Fiscal Quarter Ended December 1, 2012
Filed on January 8, 2013
File No. 000-04892**

Dear Mr. Dawson:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief