

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

January 11, 2023

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

> Re: PILGRIMS PRIDE CORP Registration Statement on Form S-4 Filed December 23, 2022 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.

Please contact Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing