

Mail Stop 3561

December 22, 2009

D. Michael Cockrell
Chief Financial Officer
Sanderson Farms, Inc.
127 Flynt Road
Laurel, Mississippi 39443

**Re: Sanderson Farms, Inc.
File No. 001-14977
Form 10-K: For the fiscal year ended October 31, 2008
Form 10-Q: For the quarterly period ended July 31, 2009
Definitive Proxy Statement on Schedule 14A filed January 16, 2009**

Dear Mr. Cockrell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief