

Mail Stop 3561

December 13, 2006

Via Fax & U.S. Mail

Mr. Robert L. Steer, Chief Financial Officer
Seaboard Corporation
9000 W. 67th Street
Shawnee Mission, Kansas 66202

**Re: Seaboard Corporation
Form 10-K for the year ended December 31, 2005
Filed March 7, 2006
File No. 001-03390**

Dear Mr. Steer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief