



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

February 11, 2009

C. Larry Pope
President and Chief Executive Officer
Smithfield Foods, Inc.
200 Commerce Street
Smithfield, VA 23430

Re: Smithfield Foods, Inc.
Form 10-K for the fiscal year ended April 27, 2008
Filed June 26, 2008
Definitive Proxy Statement on Schedule 14A
Filed July 25, 2008
File No. 001-15321

Dear Mr. Pope:

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

Sincerely,

Max A. Webb
Assistant Director

cc: Michael H. Cole – Vice President,
Chief Legal Officer and Secretary
Fax: (757) 357-8165