



DIVISION OF
CORPORATION FINANCE

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

October 12, 2022

Matthew Galvanoni
Chief Financial Officer and Chief Accounting Officer
Pilgrim's Pride Corporation
1770 Promontory Circle
Greeley, CO 80634-9038

Re: Pilgrim's Pride Corporation
Form 10-K for the Year Ended December 26, 2021
Filed February 18, 2022
File No. 001-09273

Dear Matthew Galvanoni:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing