



DIVISION OF  
CORPORATION FINANCE

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

February 13, 2020

Stewart Glendinning  
Executive Vice President and Chief Financial Officer  
TYSON FOODS, INC.  
2200 West Don Tyson Parkway  
Springdale, Arkansas 72762

**Re: TYSON FOODS, INC.**  
**Form 10-K for the fiscal year ended September 28, 2019**  
**10-K filed November 12, 2019**  
**File No. 001-14704**

Dear Mr. Glendinning:

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