

BY EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Erin Donahue

**Re: Smithfield Foods, Inc.
Registration Statement Filed on Form S-1
File No. 333-290000**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the "Act"), we, as representatives of the several underwriters, hereby join in the request of Smithfield Foods, Inc. (the "Company") for acceleration of the effective date of the above-referenced Registration Statement so that it becomes effective at 4:00 p.m., Eastern Time, on September 4, 2025 or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Paul Hastings LLP, request by telephone that such Registration Statement be declared effective.

Pursuant to Rule 460 under the Act, please be advised that we will take reasonable steps to secure adequate distribution of the preliminary prospectus, to the underwriters, dealers, institutions and others, prior to the requested effective time of the Registration Statement.

We, the undersigned, as representatives of the several underwriters, have complied and will comply, and we have been informed by the participating underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature Page Follows]

Very truly yours,

Morgan Stanley & Co. LLC
BofA Securities, Inc.
Barclays Capital Inc.

As Representatives of the several Underwriters

MORGAN STANLEY & CO. LLC

/s/ Josh Kamboj

Name: Josh Kamboj

Title: Executive Director

BOFA SECURITIES, INC.

/s/ Ross Michler

Name: Ross Michler

Title: Managing Director

BARCLAYS CAPITAL INC.

/s/ Michaela Diverio

Name: Michaela Diverio

Title: Managing Director

[Signature Page to Underwriters' Acceleration Request]
