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# SEABOARD CORPORATION

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July 19, 2011

Justin Dobbie  
Legal Branch Chief  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

RE: Seaboard Corporation  
Form 10-K  
Filed March 9, 2011  
Definitive Proxy Statement on Schedule 14A  
Filed March 15, 2011  
Form 10-Q  
Filed May 6, 2011  
File No. 001-03390

Dear Mr. Dobbie:

Seaboard Corporation (the "Company") is providing supplemental information to the Staff to assist the Staff in its review of the Company's Response to the SEC's Comments on the above-referenced filings. This supplemental information is confidential, and in accordance with Exchange Act Rule 12b-4, the Company requests that you return this information to the Company when you are finished with your review of it. The return of such information is consistent with the protection of investors and the provisions of the Freedom of Information Act (5 U.S.C. 552).

Very truly yours,

SEABOARD CORPORATION

/s/ David M. Becker

David M. Becker  
Senior Vice President and General Counsel