



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 8, 2017

Michael P. Zechmeister  
Chief Financial Officer  
United Natural Foods, Inc.  
313 Iron Horse Way  
Providence, RI 02908

**Re: United Natural Foods, Inc.  
Form 10-K for the Fiscal Year Ended July 30, 2016  
Filed September 28, 2016  
File No. 1-15723**

Dear Mr. Zechmeister:

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,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products