



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

**Mail Stop 3561**

May 22, 2007

By U.S. Mail

Mr. Kevin Begley  
Chief Financial Officer  
Village Super Market, Inc.  
733 Mountain Avenue  
Springfield, NJ 07081

**Re: Village Super Market, Inc.**  
**Form 10-K for the year ended July 29, 2006**  
**Filed October 23, 2006**  
**File No. 0-2633**

Dear Mr. Begley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief Accountant