

Mail Stop 3561

September 27, 2007

By Facsimile and U.S. Mail

Alejandro Droste
Chief Financial Officer
Distribución y Servicio D&S S.A.
Avenida Presidente Eduardo Frei
Montalva 8301
Quilicura
Santiago, Chile (56-2) 200-5000

**Re: Distribución y Servicio D&S S.A.
Form 20-F for Fiscal Year Ended December 31, 2006
Filed July 13, 2007
File No. 333-7616**

Dear Mr. Droste:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief