

Mail Stop 3561

May 10, 2006

Mr. William R. Mills  
Senior Vice President and Treasurer/Chief Financial Officer  
Weis Markets, Inc.  
1000 S. Second Street, P.O. Box 471  
Sunbury, PA 17801-0471

**RE: Weis Markets, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 3, 2006**  
**File No. 001-5039**

Dear Mr. Mills:

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

Sincerely,

George F. Ohsiek, Jr.  
Branch Chief