

Mail Stop 3561

February 26, 2009

Sam L. Susser
Chief Executive Officer
Susser Holdings Corporation
4433 Baldwin Boulevard
Corpus Christ, Texas 78408

**Re: Susser Holdings Corporation
Form 10-K for Fiscal Year Ended December 30, 2007
Filed March 14, 2008
Forms 10-Q for Periods Ended March 30, June 29, and
September 28, 2008
Filed May 9, August 8, and November 7, 2008
File No. 1-33084**

Dear Mr. Susser:

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

Sincerely,

H. Christopher Owings
Assistant Director