



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3010

February 12, 2010

Mr. James B. Wootton
President
Pathmark Charter Corp.
8405 Pulsar Pl Ste 157
Columbus, OH 43240

**Re: Pathmark Charter Corp.
Registration Statement on Form 10
Filed November 19, 2009
File No. 000- 53838**

Dear Mr. Wootton:

We have completed our review of your Form 10 and related filings, and do not, at this time, have any further comments.

Sincerely,

Tom Kluck
Legal Branch Chief