

**UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION**

November 15, 2018

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In the Matter of

**Tops Markets, LLC and  
certain co-applicants  
1760 Wehrle Drive  
Williamsville, NY 14221**

**ORDER DECLARING THE APPLICATION  
FOR QUALIFICATION OF THE TRUST  
INDENTURE EFFECTIVE PURSUANT TO  
SECTION 307(c) OF THE TRUST INDENTURE  
ACT OF 1939, AS AMENDED**

File Nos. 022-29065 and 022-29065-01, -04, -05, -06 and -08

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Tops Markets, LLC and certain co-applicants filed with the Commission an application on Form T-3 and a Form T-1 for the qualification of the indenture identified in those documents, pursuant to Section 307(a) of the Trust Indenture Act of 1939, and the rules thereunder, and have requested acceleration of the effective date of the qualification of the indenture, pursuant to Section 307(c) of the Act.

It is ORDERED that the application shall become effective and the indenture qualified at 5:00 p.m. on November 15, 2018.

Attention is directed to the provisions of Section 324 of the Trust Indenture Act of 1939, as amended, which make unlawful certain representations with respect to the effect of qualification under the Act.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Brent J. Fields  
Secretary