

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
May 3, 2011**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933**

**Alpha Beta Netherlands Holding N.V.**

**File No. 333-173347 - CF#26704**

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Alpha Beta Netherlands Holding N.V. submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form F-4 registration statement filed on April 7, 2011.

Based on representations by Alpha Beta Netherlands Holding N.V. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.60                      through April 25, 2016

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

Sonia Barros  
Special Counsel