



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

June 5, 2018

Robert G. Miller
Chief Executive Officer
Albertsons Companies, Inc.
250 Parkcenter Blvd.
Boise, ID 83706

Re: Albertsons Companies, Inc.
Form 10-K for the Fiscal Year Ended February 24, 2018
Filed May 11, 2018
File No. 333-205546

Dear Mr. Miller:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products

cc: Robert A. Gordon
General Counsel

Antonio L. Diaz-Albertini
Schulte Roth & Zabel LLP