



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2023

Vivek Sankaran  
Chief Executive Officer  
Albertsons Companies, Inc.  
250 Parkcenter Blvd.  
Boise, Idaho 83706

**Re: Albertsons Companies, Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**File No. 001-39350**

Dear Vivek Sankaran:

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,

Division of Corporation Finance  
Office of Trade & Services

cc: Alexander J. May