



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

March 29, 2007

By Facsimile and U.S. Mail

Mr. Alfred A. Plamann  
Chief Executive Officer  
Unified Western Grocers, Inc.  
5200 Sheila Street  
Commerce, CA 90040

**Re: Unified Western Grocers, Inc**  
**Form 10-K, for the Fiscal Year Ended September 30, 2006**  
**Filed December 18, 2006**  
**File No. 000-10815**

Dear Mr. Plamann:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Accounting Branch Chief