

**Mail Stop 3561**

March 10, 2010

By Facsimile and U.S. Mail

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

**Re: Unified Grocers, Inc.  
Form 10-K for the Fiscal Year Ended October 3, 2009  
Filed December 17, 2009  
File No. 0-10815**

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,

Andrew D. Mew  
Accounting Branch Chief