



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3561

May 17, 2017

Robert M. Ling, Jr.
President and Chief Executive Officer
Unified Grocers, Inc.
5200 Sheila Street
Commerce, CA 90040

Re: Unified Grocers, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 27, 2017
File No. 000-10815

Dear Mr. Ling:

We have completed our review of your filings. 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/ Lilyanna Peyser for

Mara L. Ransom
Assistant Director
Office of Consumer Products

cc: Mary M. Kasper, General Counsel
Alison S. Ressler, Sullivan & Cromwell LLP