

Mail Stop 3561

May 20, 2008

Allan Richards, Senior Vice President  
The Great Atlantic & Pacific Tea Company, Inc.  
Two Paragon Drive  
Montvale, NJ 07645

**Re: The Great Atlantic & Pacific Tea Company, Inc.  
Form 10-K for Fiscal Year Ended February 24, 2007  
Filed April 25, 2007  
File No. 1-4141**

Dear Mr. Richards:

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

Sincerely,

Michael Moran  
Branch Chief

cc: Brenda M. Galgano  
Melissa E. Sungela