

Mail Stop 3561

January 8, 2009

*Via U.S. Mail and facsimile to (513) 762-1400*

Paul W. Heldman  
Executive Vice President, Secretary and General Counsel  
The Kroger Co.  
1014 Vine Street  
Cincinnati, Ohio 45202

**Re: The Kroger Co.  
Form 10-K for Fiscal Year Ended February 2, 2008  
Filed April 1, 2008  
Definitive Proxy Statement on Schedule 14A  
Filed May 15, 2008  
File No. 001-00303**

Dear Mr. Heldman:

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

Sincerely,

H. Christopher Owings  
Assistant Director