



DIVISION OF
CORPORATION FINANCE

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

December 23, 2010

Robert B. Dimond
Chief Financial Officer
Nash-Finch Company
7600 France Avenue South
P.O. Box 355
Minneapolis, Minnesota 55440-0355

**Re: Nash-Finch Company
Form 10-K for the Fiscal Year Ended January 2, 2010
Filed March 4, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 15, 2010
File No. 000-00785**

Dear Mr. Dimond:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: David W. Pollak, Morgan Lewis & Bockius LLP
Via Facsimile