

Mail Stop 3561

June 3, 2008

Thomas W. Dickson
Chairman, President and Chief Executive Officer
Ruddick Corporation
301 S. Tryon Street, Suite 1800
Charlotte, North Carolina 28202

**Re: Ruddick Corporation
Form 10-K for Fiscal Year Ended September 30, 2007
Filed November 29, 2007
Definitive Proxy Statement on Schedule 14A
Filed January 2, 2008
File No. 1-06905**

Dear Mr. Dickson:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: Marc Corredor, Esq.
McGuireWoods LLP
Facsimile No.: (704) 805-5040