



DIVISION OF
CORPORATION FINANCE

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

August 3, 2010

Thomas W. Dickson, Chief Executive Officer
Ruddick Corporation
301 South Tryon Street, Suite 1800
Charlotte, North Carolina 28202

Re: Ruddick Corporation
Form 10-K for the Year Ended September 27, 2009
Filed November 20, 2009
Definitive Proxy Statement on Schedule 14A
Filed December 28, 2009
File No. 1-06905

Dear Mr. Dickson:

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

Sincerely,

H. Christopher Owings
Assistant Director