

Mail Stop 3551

February 17, 2009

By Facsimile and U.S. Mail

Mr. Steven A. Burd  
Chairman, President and Chief Executive Officer  
Safeway, Inc.  
5918 Stoneridge Mall Road  
Pleasanton, CA 94588-3229

**Re: Safeway, Inc.  
Form 10-K for the Fiscal Year Ended December 29, 2007  
Form 10-Q for Fiscal Quarters Ended March 22, 2008,  
June 14, 2008 and September 6, 2008  
File No. 1-00041**

Dear Mr. Burd:

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

Sincerely,

Andrew Mew  
Accounting Branch Chief