

Mail Stop 3561

March 7, 2007

Mr. Anders C. Moberg  
President and Chief Executive Officer  
Royal Ahold  
Piet Heinkade 167 – 173  
1019 GM Amsterdam, The Netherlands

**Re: Royal Ahold**  
**Form 20-F for the Fiscal Year Ended January 1, 2006**  
**Filed April 13, 2006**  
**File No. 1-2510**

Dear Mr. Moberg:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

William Choi  
Accounting Branch Chief