May 8, 2006

## By Facsimile and U.S. Mail

Robert C. Sledd Chairman and Chief Executive Officer Performance Food Group Company 12500 West Creek Parkway Richmond, VA 23238

**Re:** Performance Food Group Company

Form 10-K for Fiscal Year Ended December 31, 2005

Filed March 6, 2006 File No. 0-22192

Dear Mr. Sledd:

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

Sincerely,

Michael Moran Accounting Branch Chief