

Mail Stop 3561

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