



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

DIVISION OF
CORPORATION FINANCE

January 7, 2011

Pierre-Olivier Beckers
President and Chief Executive Officer
Delhaize Group
Square Marie Curie 40
1070 Brussels, Belgium

Re: Delhaize Group
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed June 28, 2010
File No. 333-13302

Dear Mr. Beckers:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: Stéfan Descheemaeker