



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

December 29, 2006

By U.S. Mail

Mr. Frank G. Vitrano  
President and Chief Financial Officer  
Pathmark Stores, Inc.  
200 Milik Street  
Carteret, New Jersey 07008

**Re: Pathmark Stores, Inc.**  
**Form 10-K for the Fiscal Year Ended January 28, 2006**  
**Filed April 7, 2006**  
**File No. 1-05287**

Dear Mr. Vitrano:

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

Sincerely,

William Choi  
Branch Chief