

September 19, 2007

By Email

U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-1090  
Attention: Ms. Nancy M. Morris, Secretary

Re: File Number S7-13-07  
Comments to Release No. 33-8818  
Acceptance From Foreign Private Issuers of Financial Statements Prepared  
in Accordance With International Financial Reporting Standards Without  
Reconciliation to U.S. GAAP

Dear Ms. Morris:

Delhaize Group, a foreign private issuer, is pleased to submit comments on Release No. 33-8818, dated July 2, 2007 (the "Release") of the U.S. Securities and Exchange Commission (the "Commission"). In the Release, the Commission proposes changes to regulations that presently require financial statements of foreign private issuers to be reconciled to U.S. generally accepted accounting principles ("U.S. GAAP"). The Commission proposes to eliminate the reconciliation requirement for financial statements prepared using the English language version of International Financial Reporting Standards ("IFRS") as published by the International Accounting Standards Board ("IASB"). Delhaize Group strongly supports the Commission's proposal to accept IFRS-based financial statements from foreign private issuers without reconciliation to U.S. GAAP.

Delhaize Group is an international food retailer, headquartered in Belgium. The principal activity of Delhaize Group is the operation of food supermarkets in the United States, Belgium, Greece, the Grand-Duchy of Luxembourg, Germany, Romania and Indonesia. In 2006, Delhaize Group recorded sales of EUR 19.2 billion and net income of EUR 351.9 million. Delhaize Group has ordinary shares listed on Euronext Brussels (DELB) and American Depositary Shares, evidenced by American Depositary Receipts, each representing one ordinary share, listed on the New York Stock Exchange (DEG). As of December 31, 2006, Delhaize Group had a market capitalization of EUR 6.1 billion.

Prior to adopting IFRS, Delhaize Group evaluated its businesses based on local GAAP in each local country's jurisdiction, and external reporting in its Annual Report was based on Belgian GAAP. Since 2005, Delhaize Group has used IFRS for external reporting purposes. Additionally since 2005, Delhaize Group has used IFRS as one of the ways to

September 19, 2007

Page 2

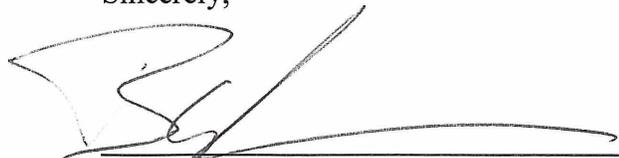
evaluate the company's performance and manage each of its businesses to be consistent and more transparent with external reporting. The Operating and Financial Review and Prospects (Management Discussion and Analysis, MD&A) disclosure in Delhaize Group's Form 20-F is based on IFRS, except as otherwise required by Form 20-F rules, which aligns the MD&A with Delhaize Group's annual report to shareholders and quarterly earnings releases. The use of high quality, easily understood and common accounting standards under IFRS among Delhaize Group's businesses has streamlined and improved Delhaize Group's financial reporting and disclosures, fostering greater simplicity in its reporting.

As a foreign private issuer that prepares its consolidated financial statements in IFRS and reconciles to U.S. GAAP, we believe that investors make very limited use of the reconciliation of IFRS to U.S. GAAP and that the omission of U.S. GAAP information would not have a meaningful impact to the users of our financial information. We believe that maintaining multiple GAAPs is redundant, adds little value for users of our financial information and increases the risk of financial reporting errors. Additionally, the requirement to reconcile our IFRS-based financial statements to U.S. GAAP creates significant additional work for our internal preparers and in-house counsel, requires additional review by our executive officers and audit committee, and adds significant costs associated with internal systems, independent auditors and outside counsel.

Regarding implementation timing, we believe that IFRS provides excellent financial information to investors and recommend elimination of the reconciliation requirement beginning in 2008 with Form 20-F filings for the year ended December 31, 2007. We believe that it is unnecessary to wait further to provide foreign private issuers, audit firms and other constituents more time to gain experience in preparing IFRS-based financial statements. As noted by the Commission in the Release, in Europe approximately 7,000 companies have been reporting under IFRS since financial year 2005, including approximately 250 foreign private issuers. Nearly 100 countries already mandate or permit the use of IFRS. Convergence between U.S. GAAP and IFRS is a process that results in standards that are similar but not necessarily identical. Convergence efforts to-date are adequate to support removal of the reconciliation requirement.

Thank you for the opportunity to comment.

Sincerely,

A handwritten signature in black ink, appearing to read 'B. Owens', written over a horizontal line.

B. Craig Owens  
Executive Vice President & Chief  
Financial Officer