



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

August 14, 2007

Mr. Craig Owens  
Chief Financial Officer  
Etablissements Delhaize Freres et Cie "Le Lion" (Groupe Delhaize)  
Square Marie Curie 40  
1070 Brussels, Belgium

**RE: Etablissements Delhaize Freres et Cie "Le Lion" (Groupe Delhaize)  
Form 20-F for Fiscal Year Ended December 31, 2006  
Filed June 29, 2007  
File No. 333-13302**

Dear Mr. Owens:

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

Sincerely,

William Thompson  
Branch Chief