



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2018

Michael J. Biehler, Esq.  
Vice President, Chief Legal Officer & Secretary  
Tops Markets, LLC  
PO Box 1027  
Buffalo, NY 14240-1027

**Re: Tops Markets, LLC**  
**Application on Form T-3**  
**Filed October 1, 2018**  
**File No. 022-29065**

Dear Mr. Biehler, Esq.:

This is to advise you that we have not reviewed and will not review your application.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Trust Indenture Act of 1939 and all applicable Trust Indenture Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

We will consider a written request for acceleration of the effective date of the application as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Trust Indenture Act of 1939, the Securities Act of 1933, and the Securities Exchange Act of 1934.

Please contact Jacqueline Kaufman, Staff Attorney, at 202-551-3797 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products