May 20, 2008

Allan Richards, Senior Vice President The Great Atlantic & Pacific Tea Company, Inc. Two Paragon Drive Montvale, NJ 07645

Re: The Great Atlantic & Pacific Tea Company, Inc.

Form 10-K for Fiscal Year Ended February 24, 2007

Filed April 25, 2007 File No. 1-4141

Dear Mr. Richards:

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

Sincerely,

Michael Moran Branch Chief

cc: Brenda M. Galgano Melissa E. Sungela