



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2011

Via E-mail

Christopher W. McGarry  
Senior Vice President & General Counsel  
The Great Atlantic & Pacific Tea Company, Inc.  
2 Paragon Drive  
Montvale, NJ 07645

**Re: The Great Atlantic & Pacific Tea Company, Inc.  
Form 10-K for the Fiscal Year Ended February 27, 2010  
Filed May 6, 2010  
File No. 001-04141**

Dear Mr. McGarry:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Catherine T. Brown for

H. Christopher Owings  
Assistant Director