



DIVISION OF  
CORPORATION FINANCE

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

August 4, 2010

David B. Dillon  
The Kroger Co.  
1014 Vine Street  
Cincinnati, Ohio 45202

**Re: The Kroger Co.**  
**Form 10-K for the Fiscal Year Ended January 30, 2010**  
**Filed March 30, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed May 14, 2010**  
**Form 10-Q for the Fiscal Quarter Ended May 22, 2010**  
**Filed June 28, 2010**  
**File No. 001-00303**

Dear Mr. Dillon:

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

Sincerely,

H. Christopher Owings  
Assistant Director