

October 4, 2006

Mail Stop 3561

By Facsimile and U.S. Mail

Mr. Alec C. Covington  
President and Chief Executive Officer  
Nash-Finch Company  
7600 France Avenue South  
P.O. Box 355  
Minneapolis, Minnesota 55440-0355

**Re: Form 10-K for the year ended December 31, 2005  
Filed March 16, 2006  
Form 10-K/A for the year ended December 31, 2005  
Filed March 21, 2006  
Form 10-Q for the fiscal quarter ended March 25, 2006  
Filed April 27, 2006  
File No. 0-00785**

Dear Mr. Covington:

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

Sincerely,

William Choi  
Accounting Branch Chief