

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-3561

DIVISION OF CORPORATION FINANCE MAIL STOP 3561

July 2, 2008

Mr. Robert B. Dimond Chief Financial Officer Nash-Finch Company 7600 France Avenue South Minneapolis, Minnesota 55440

> Re: Nash-Finch Company Form 10-K for Fiscal Year Ended December 29, 2007 Filed March 3, 2008 Form 10-Q for Quarter Ended March 22, 2008 Filed April 24, 2008 Response Letters Dated June 2, 2008 and June 30, 2008 File No. 0-00785

Dear Mr. Dimond:

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

Sincerely,

Jennifer Thompson Branch Chief