



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

August 28, 2009

Mr. Daniel J. Mahoney
Senior Vice President and General Counsel
The Penn Traffic Company
1200 State Fair Boulevard
Syracuse, New York 13221-4737

**Re: The Penn Traffic Company
Item 4.01 Form 8-K
Filed August 19, 2009
File No. 0-8858**

Dear Mr. Mahoney:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant