

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

June 19, 2014

Via E-mail
Robert L. Edwards
Chief Executive Officer
Safeway, Inc.
5918 Stoneridge Mall Road
Pleasanton, CA 94588-3229

Re: Safeway, Inc.

**Preliminary Proxy Statement on Schedule 14A** 

Filed April 17, 2014 File No. 001-00041

Dear Mr. Edwards:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Dietrich A. King for

Mara L. Ransom Assistant Director