

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

January 7, 2011

Pierre-Olivier Beckers President and Chief Executive Officer Delhaize Group Square Marie Curie 40 1070 Brussels, Belgium

Re: Delhaize Group

Form 20-F for the Fiscal Year Ended December 31, 2009

Filed June 28, 2010 File No. 333-13302

Dear Mr. Beckers:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director

cc: Stéfan Descheemaeker