

Mail Stop 3561

April 10, 2009

By Facsimile and U.S. Mail

Mr. Jeffrey Noddle  
Chairman and Chief Executive Officer  
SUPERVALU, Inc.  
11840 Valley View Road  
Eden Prairie, MN 55344

**Re: SUPERVALU, Inc.  
Form 10-K for the Fiscal Year Ended February 23, 2008  
Filed April 23, 2008  
File No. 1-5418**

Dear Mr. Noddle:

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

Sincerely,

Andrew Mew  
Accounting Branch Chief