

Mail Stop 3561

November 28, 2006

Ms. Pamela K. Knous  
Chief Financial Officer  
Supervalu Inc.  
11840 Valley View Road  
Eden Prairie, MN

**Re: Supervalu Inc.  
Form 10-K for the fiscal year ended February 25, 2006  
Filed May 10, 2006  
Form 10-Q for the quarterly period ended June 17, 2006  
Filed July 27, 2006  
File No. 001-05418**

Dear Ms. Knous:

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

Sincerely,

Michael Moran  
Branch Chief