



DIVISION OF  
CORPORATION FINANCE

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

March 10, 2025

Todd Foley  
Senior Vice President and Interim Chief Financial Officer  
The Kroger Co.  
1014 Vine Street  
Cincinnati, OH 45202

**Re: The Kroger Co.**  
**Form 10-K for the Fiscal Year Ended February 3, 2024**  
**File No. 001-00303**

Dear Todd Foley:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services