



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 30, 2010

Via U.S. Mail and Facsimile (847) 289-1843

Mr. Michael J. Valentine, Chief Financial Officer  
John B. Sanfilippo & Son, Inc.  
1703 North Randall Road  
Elgin, Illinois 60123

**Re: John B. Sanfilippo & Son, Inc.**  
**Form 10-K for the Fiscal Year Ended June 25, 2009**  
**Filed August 27, 2009**  
**File No. 000-19681**

Dear Mr. Valentine:

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

Sincerely,

H. Roger Schwall  
Assistant Director