UNITED NATURAL FOODS INC Form DEL AM April 02, 2019

United Natural Foods, Inc. 313 Iron Horse Way Providence, RI 02908

April 1, 2019

By EDGAR

Securities and Exchange Commission 100 F Street, N.E. Washington, DC 20549 Attention: Mr. Charles Guidry, Attorney-Advisor, Division of Corporation Finance

Re: United Natural Foods, Inc. <u>Registration Statement on Form S-3 (File No. 333-230570)</u>

Dear Mr. Guidry:

Reference is made to the Registration Statement on Form S-3 (File No. 333-230570) filed by United Natural Foods, Inc. on March 28, 2019 (the "Registration Statement"). Pursuant to Rule 473(c) of the Securities Act of 1933 (the "Act"), the following delaying amendment, prescribed by Rule 473(a) of the Act, is hereby incorporated onto the cover page of the Registration Statement.

"The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine."

[Signature page follows]

Very truly
yours,
United
Natural
Foods,
Inc.
/s/
Jill
E.
Sutton
Jill
E.
Sutton
Chief
Legal
Officer,
General
Counsel
and
Corporate
Secretary