



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

February 25, 2010

By U.S. Mail

Mr. Christopher H. Atayan  
Chief Executive Officer and Chairman  
Amcon Distributing Company  
7405 Irvington Road  
Omaha, NE 68122

**Re: Amcon Distributing Company  
Form 10-K for the Fiscal Year Ended September 30, 2009  
Filed November 6, 2009  
File No. 1-15589**

Dear Mr. Atayan:

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