

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 17, 2006

William M. Rudolphsen  
Senior Vice President  
And Chief Financial Officer  
Walgreen Co.  
200 Wilmot Road  
Deerfield, Illinois 60015

**Re: Walgreen Co.  
Form 10-K for Fiscal Year Ended August 31, 2005  
Filed November 4, 2005  
File No. 001-00604**

Dear Mr. Rudolphsen:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief