

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 6, 2009

Wade D. Miquelon  
SVP and Chief Financial Officer  
Walgreen Co.  
200 Wilmot Road  
Deerfield, IL 60015

**Re: Walgreen Co.**  
**Form 10-K for the Fiscal Year Ended August 31, 2008**  
**File No. 1-00604**

Dear Mr. Miquelon:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief