

Mail Stop 3561

September 14, 2006

Mr. Sylvain Aubry
Corporate Secretary
Alimentation Couche-Tard Inc.
1600 St-Martin Boulevard East
Tower B, Suite 200
Laval, Quebec H7G 4S7, Canada

**Re: Alimentation Couche-Tard Inc.
Form 40-F
Filed July 17, 2006
File No.333-10100**

Dear Mr. Aubry:

We have completed our review of your Form 40-F and have no further comments at this time.

Sincerely,

Michael Moran
Branch Chief