



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

September 18, 2009

Mr. Sylvain Aubry  
Senior Director, Legal Affairs and  
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 for the Fiscal Year Ended April 26, 2009**  
**Filed July 24, 2009**  
**File No. 333-10100**

Dear Mr. Aubry:

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

Sincerely,

/s/ Andrew Mew

Andrew Mew  
Accounting Branch Chief