

Mail Stop 3561

February 12, 2009

Mr. William J. Walljasper  
Senior Vice President and Chief Financial Officer  
Casey's General Stores, Inc.  
P.O. Box 3001  
One Convenience Boulevard  
Ankeny, Iowa 50021

**Re: Casey's General Stores, Inc.  
Form 10-K for Fiscal year Ended April 30, 2008  
Filed June 26, 2008  
File No. 001-12788**

Dear Mr. Walljasper:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director