

Mail Stop 3561

June 2, 2006

Mr. Andrew C. Plummer  
Vice President and Acting Chief Financial Officer  
Amcon Distributing Company  
7405 Irvington Road  
Omaha, NE 68122

**Re: Amcon Distributing Company  
Form 8-K Filed May 31, 2006  
File No. 1-15589**

Dear Mr. Plummer:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone number listed at the end of this letter.

Form 8-K

Item 4.02

1. Please tell us in greater detail the nature of the errors in your inventory accounting, the cause of the errors, and why such errors were not previously discovered.

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2. As you have concluded that your previously issued financial statements for the fiscal 2005 quarters should no longer be relied upon, please amend your fiscal 2005 Forms 10-Q to correct the disclosed errors. It is not sufficient to restate the quarterly financials prospectively as each quarter is filed in fiscal 2006. We believe it is appropriate to note that as you are responsible under the federal securities laws and regulations to file accurate reports with the Commission, and to be in full compliance with the reporting requirements of the Exchange Act, you are required to amend any filings that contain materially inaccurate financial statements.
3. You disclose that you filed your fiscal 2005 Forms 10-Q during 2006. It appears you may have intended to state that they were filed during 2005. If so, please amend Form 8-K to correct this statement.
4. We note that you concluded in Form 10-Q for fiscal quarter ended June 30, 2005 that disclosure controls and procedures were effective. Please tell us if your certifying officers have considered the effect of the errors on the accuracy of such prior disclosure regarding disclosure controls and procedures under Item 307 of Regulation S-K. If such officers have concluded that their previous conclusion regarding effectiveness was incorrect, you must disclose this determination. Otherwise, please explain to us why the discovery of these errors did not affect your conclusion regarding the effectiveness of disclosure controls and procedures.

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As appropriate, please amend your filing and respond to these comments within 5 business days or tell us when you will provide us with a response. Please furnish a response letter that keys your responses to our comments and provides any requested information. Detailed response letters greatly facilitate our review. Please file your response letter on EDGAR. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;

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- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Staff Accountant Sarah Goldberg at (202) 551-3340 if you have any questions regarding these comments.

Sincerely,

Sarah Goldberg