

Mail Stop 3561

July 18, 2007

By Facsimile and U.S. Mail

Mr. Christopher H. Atayan
Chief Executive Officer
AMCON Distributing Company
7405 Irvington Road
Omaha, Nebraska 68122

**Re: AMCON Distributing Company
Form 10-K for the Fiscal Year Ended September 30, 2006
Filed December 29, 2006
File No. 1-15589**

Dear Mr. Atayan:

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

Sincerely,

Michael Moran
Accounting Branch Chief