



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 25, 2010

By U.S. Mail

Mr. Christopher H. Atayan
Chief Executive Officer and Chairman
Amcon Distributing Company
7405 Irvington Road
Omaha, NE 68122

**Re: Amcon Distributing Company
Form 10-K for the Fiscal Year Ended September 30, 2009
Filed November 6, 2009
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,

Andrew Mew
Accounting Branch Chief