



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

March 13, 2018

Andrew C. Plummer
Chief Financial Officer
AMCON Distributing Company
7405 Irvington Road
Omaha, NE 68122

Re: AMCON Distributing Company
Form 10-K for the Fiscal Year Ended September 30, 2017
Filed November 8, 2017
File No. 1-15589

Dear Mr. Plummer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products