



DIVISION OF  
CORPORATION FINANCE

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

June 1, 2010

*By U.S. mail and facsimile to (507) 494-7711*

Mr. Daniel L. Florness, Chief Financial Officer  
Fastenal Company  
2001 Theurer Boulevard  
Winona, Minnesota 55987-0978

**RE: Fastenal Company**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**File No. 0-16125**

Dear Mr. Florness:

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

Sincerely,

Terence O'Brien  
Branch Chief