



DIVISION OF  
CORPORATION FINANCE

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

May 9, 2023

Daniel L. Florness  
President and Chief Executive Officer  
Fastenal Company  
2001 Theurer Boulevard  
Winona, Minnesota 55987-1500

**Re: Fastenal Company**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**Filed February 7, 2023**  
**File No. 000-16125**

Dear Daniel L. Florness:

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,

Division of Corporation Finance  
Office of Trade & Services