

Mail Stop 3561

January 8, 2010

Anthony D. Ishaug
Chief Financial Officer and Treasurer
Winmark Corporation
605 Highway 169 North
Suite 400
Minneapolis, Minnesota 55441

**Re: Winmark Corporation
Form 10-K for the Fiscal Year Ended December 27, 2008
Filed March 13, 2009
Form 10-Q for the Fiscal Quarter Ended September 26, 2009
Filed October 23, 2009
Amendment No. 1 to Form 10-Q for the Fiscal Quarter Ended
September 26, 2009
Filed January 7, 2010
File No. 000-22012**

Dear Mr. Ishaug:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Jonathan B. Levy
Lindquist & Vennum P.L.L.P.
Via Facsimile