



UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580

Division of Advertising Practices

Mary Koelbel Engle
Associate Director

Carla M. Barrow, Esq.

Coffey & Wright, L.L.P.
2665 South Bayshore Drive
Miami, FL 33133

Re: *Walgreen Co.*, FTC File No. 022-3282

Dear Ms. Barrow:

As you know, the staff of the Federal Trade Commission has conducted an investigation to determine whether Walgreen Co. engaged in unfair or deceptive acts or practices in violation of Sections 15 and 16 of the FTC Act, 15 U.S.C. §§ 45 and 52, through its involvement in so-