

Mail Stop 3561

February 18, 2010

R. David Yost
President and Chief Executive Officer
AmerisourceBergen Corporation
1300 Morris Drive
Chesterbrook, PA 19087-5594

Re: AmerisourceBergen Corporation
Form 10-K for Fiscal Year Ended September 30, 2009
Filed November 25, 2009
File No. 001-16671

Dear Mr. Yost:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director