



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2011

Mr. R. David Yost  
Chief Executive Officer  
AmerisourceBergen Corp.  
1300 Morris Drive  
Chesterbrook, PA 19087-5594

**Re: AmerisourceBergen Corp.  
Form 10-K for the Fiscal Year Ended September 30, 2010  
Filed November 23, 2010  
File No. 001-16671**

Dear Mr. Yost:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services