



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2015

Via E-Mail

Mr. Tim G. Guttman  
Chief Financial Officer  
AmerisourceBergen Corporation  
1300 Morris Drive  
Chesterbrook, PA 19087-5594

**Re: AmerisourceBergen Corporation  
Form 10-K for the Fiscal Year Ended September 30, 2014  
Filed November 25, 2014  
Response dated March 9, 2015  
File No. 001- 16671**

Dear Mr. Guttman:

We have reviewed your response letter and have the following comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filings, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filings and the information you provide in response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended September 30, 2014

Management's Discussion and Analysis of Financial Condition and Results of Operations,  
page 23

Results of Operations, page 24

Year ended September 30, 2014 compared with Year ended September 30, 2013, page 24

Gross Profit, page 25

1. We note in your response to comment two of our letter dated February 24, 2015 that you believe the effect of changes in the allowance for sales returns is immaterial to gross profit. Please quantify for us the effect of the fiscal 2014 and first quarter 2015

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changes that are included in your gross profit, and further explain to us why you believe these are immaterial to gross profit and do not require separate disclosure to quantify the effects. Alternatively, confirm that you will include such disclosure in future filings, to the extent the effects are significant, and provide us with your draft disclosure based on the effect of the fiscal 2014 and first quarter 2015 changes.

You may contact Joanna Lam at (202) 551-3476 or John Archfield at (202) 551- 3315 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining