



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 19, 2016

Via E-mail

Mr. Gregory S. Weishar  
Chief Executive Officer  
PharMerica Corporation  
1901 Campus Place  
Louisville, KY 40299

**Re: PharMerica Corporation**  
**Form 10-K for the Year Ended December 31, 2015**  
**Filed February 26, 2016**  
**File No. 001-33380**

Dear Mr. Weishar:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining