



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 9, 2018

Via E-mail

George Fairweather  
Global Chief Financial Officer  
Walgreens Boots Alliance, Inc.  
108 Wilmot Road  
Deerfield, Illinois 60015

**Re: Walgreens Boots Alliance, Inc.  
Form 10-K for Fiscal Year Ended August 31, 2017  
Filed October 25, 2017  
File No. 001-36759**

Dear Mr. Fairweather:

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/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining