



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2011

Mr. George S. Barrett  
Chairman and Chief Executive Officer  
Cardinal Health, Inc.  
7000 Cardinal Place  
Dublin, OH 43017

**Re: Cardinal Health, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2010**  
**Filed August 26, 2010**  
**File No. 001-11373**

Dear Mr. Barrett:

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