



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2023

Alexander J. Bruni  
Chief Financial Officer  
Owens & Minor, Inc.  
9120 Lockwood Boulevard  
Mechanicsville, VA 23116

**Re: Owens & Minor, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 001-09810**

Dear Alexander J. Bruni:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Trade & Services