

Mail Stop 6010

Via Facsimile and U.S. Mail

May 12, 2006

Mr. Jeffrey C Campbell
Chief Financial Officer
McKesson Corporation
McKesson Plaza
One Post Street
San Francisco, CA 94104

**Re: McKesson Corporation
Form 10-K for March 31, 2005
File No. 1-13252**

Dear Mr. Campbell:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant