

**Mail Stop 6010**

Via Facsimile and U.S. Mail

February 1, 2008

Mr. Jeffrey W. Henderson  
Chief Financial Officer  
Cardinal Health, Inc.  
7000 Cardinal Place  
Dublin, OH 43017

**Re: Cardinal Health, Inc.  
Form 10-K for the year ended June 30, 2005, filed September 12, 2005  
File No. 1-11373**

Dear Mr. Henderson:

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