

**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