



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

DIVISION OF  
CORPORATION FINANCE

July 13, 2010

Jeffrey C. Campbell  
Executive Vice President and Chief Financial Officer  
McKesson Corporation  
McKesson Plaza  
One Post Street  
San Francisco, CA 94104

**Re: McKesson Corporation**  
**Form 10-K for the Fiscal Year Ended March 31, 2010**  
**Filed May 4, 2010**  
**File No. 001-13252**

Dear Mr. Campbell:

We have completed our review of your filing and do not have any further comments at this time, but we may have comments on your definitive proxy statement filed June 21, 2010.

Sincerely,

John Reynolds  
Assistant Director