



AMERISOURCEBERGEN CORPORATION
RELATED PERSON TRANSACTIONS POLICY

The Board of Directors has adopted the following policy regarding review, approval or ratification of Related Person Transactions. The Audit Committee will oversee this policy and will review and amend this policy from time to time.

A. Policy

It is AmerisourceBergen Corporation's (the "Company") policy that all Related Person Transactions shall be approved or ratified in accordance with this policy by the Audit Committee.

B. Definitions

1. A "Related Person Transaction" is a transaction, arrangement or relationship (including any indebtedness or guarantee of indebtedness) (or any series of similar transactions, arrangements or relationships) in which the Company (including any of its subsidiaries) was, is or will be a participant and the amount involved exceeds \$120,000 and in which any Related Person had, has or will have a direct or indirect material interest. The Company shall determine whether an interest is material based on the significance of the information to investors in light of all the circumstances and the significance of the interest to the Related Person.

2. A "Related Person" means any person who is or during the Company's last fiscal year was:

- (1) a director or executive officer of the Company or a nominee to become a director of the Company;
- (2) a beneficial owner of more than 5% of any class of the Company's voting securities;
- (3) an immediate family member of any of the foregoing persons, which means any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law of the director, executive officer, nominee or more than 5% beneficial owner and any such person (other than a tenant or employee) sharing the household of such director, executive officer, nominee or more than 5% beneficial owner; or
- (4) any firm, corporation or other entity in which any of the foregoing persons is employed or is a partner or principal or in a similar position or in which such person has 5% or greater beneficial ownership interest.

C. Notice of Potential Related Person Transactions

Prior to entering into a proposed Related Person Transaction, the Related Person shall notify the General Counsel of the facts and circumstances of the proposed transaction, including:

- (1) the Related Person's relationship to the Company and the interest in the transaction;
- (2) the material facts of the proposed transaction, including, the proposed aggregate value of such transaction or, in the case of indebtedness, the amount of principal that would be involved;
- (3) the benefits to the Company of the proposed transaction;
- (4) if applicable, the availability of other sources of comparable products or services; and
- (5) an assessment of whether the proposed transaction is on terms that are comparable to terms available to an unrelated third party.

If the General Counsel determines that the proposed transaction constitutes a Related Person Transaction, the Related Person Transaction will be referred to the Audit Committee for review and approval at the next Audit Committee meeting.

D. Review and Approval of Related Person Transactions

In determining whether to approve a Related Person Transaction, the Audit Committee will consider the following factors:

- (1) whether the terms of the Related Person Transaction are fair to the Company and such terms would be on the same basis if the transaction did not involve a Related Person;
- (2) whether there are business reasons for the Company to enter into the Related Person Transaction;
- (3) whether the Related Person Transaction would impair the independence of an outside Director;
- (4) whether the Related Person Transaction would present an improper conflict of interest for any director, nominee or executive officer of the Company, taking into account (i) the size of the transaction; (ii) overall financial position of the director, nominee or executive officer; (iii) the direct or indirect nature of the director's, nominee's or executive officer's interest in the transaction; (iv) the ongoing nature of any proposed relationship; and (v) any other relevant factors; and
- (5) whether the Related Person Transaction is material.

Any member of the Audit Committee who has an interest in the Related Person Transaction under discussion will abstain from voting on the approval of the Related Person Transaction. The Audit Committee shall approve only those Related Person Transactions that are in the best interest of the Company and its stockholders as the Audit Committee determines in good faith.

The General Counsel shall maintain a list of all Related Person Transactions. All ongoing Related Person Transactions must be reviewed and approved annually by the Audit

Committee at the first Audit Committee meeting of each fiscal year. Based on all relevant facts and circumstances, taking into consideration the Company's contractual obligations, the Audit Committee shall determine if it is in the best interests of the Company and its stockholders to continue, modify or terminate the Related Person Transaction.

In conjunction with implementation of this policy, the Audit Committee shall review any existing Related Person Transactions entered into during the last fiscal year and make a determination whether to ratify or rescind the Related Person Transaction.

F. Disclosure

All Related Person Transactions that are required to be disclosed in the Company's applicable filings with the SEC, as required by the Securities Act of 1933 and the Securities Exchange Act of 1934 and related rules and regulations, shall be so disclosed in accordance with such laws, rules and regulations.

The material features of this policy shall be disclosed in the Company's Annual Report on Form 10-K or in the Company's Proxy Statement, as required by applicable laws, rules and regulations. The Company shall post this policy on its website and update it as necessary.

Adopted by the Audit and Corporate Responsibility Committee on May 23, 2007.