



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

April 11, 2017

VIA E-mail

Mr. Richard G. Johnson  
Chief Financial Officer  
Phibro Animal Health Corp.  
Glenpointe Centre East, 3<sup>rd</sup> Floor  
300 Frank W. Burr Boulevard, Suite 21  
Teaneck, New Jersey 07666-6712

**Re: Phibro Animal Health Corp.  
Form 10-K for the Fiscal Year Ended June 30, 2016  
Filed August 29, 2016  
File No. 001-36410**

Dear Mr. Johnson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance