

Mail Stop 3561

March 10, 2010

James F. Cleary, Jr., President
MWI Veterinary Supply, Inc.
651 S. Stratford Drive, Suite 100
Meridian, ID 83642

**RE: MWI Veterinary Supply, Inc.
Annual Report on Form 10-K FYE 09/30/09
Filed November 20, 2009
File No. 0-51468**

Dear Mr. Cleary:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds,
Assistant Director