

Mail Stop 3561

December 19, 2008

Mr. James C. Robison
Chief Executive Officer
Animal Health International, Inc.
7 Village Circle, Suite 200
Westlake, TX 76262

**Re: Animal Health International, Inc.
 Form 10-K for Fiscal Year Ended June 30, 2008
 File No. 001-33273**

Dear Mr. Robison:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services