



DIVISION OF
CORPORATION FINANCE

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

May 5, 2011

Via E-mail

William F. Lacey
Senior Vice President and Chief Financial Officer
Animal Health International, Inc.
7 Village Circle, Suite 200
Westlake, TX 76262

**Re: Animal Health International, Inc.
Form 10-K
Filed September 10, 2010
File No. 001-33273**

Dear Mr. Lacey:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell
for

John Reynolds
Assistant Director