



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