



DIVISION OF
CORPORATION FINANCE

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

May 5, 2011

Via Email
Jim Robinson
Chief Executive Officer
Animal Health International, Inc.
7 Village Circle, Suite 200
Westlake, TX 76262

Re: Animal Health International, Inc.
Schedule 14A
Filed April 4, 2011
File No. 001-33273

Dear Mr. Robinson:

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

Sincerely,

/s/ David Link for

John Reynolds
Assistant Director