



DIVISION OF  
CORPORATION FINANCE

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

May 28, 2020

Stuart Gleichenhaus  
Interim Chief Financial Officer  
Covetrus, Inc.  
7 Custom House Street  
Portland, ME 04101

**Re: Covetrus, Inc.**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed March 3, 2020**  
**File No. 001-38794**

Dear Mr. Gleichenhaus:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services