

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
September 6, 2022**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Covetrus, Inc.**

**File No. 005-90857 – CTR#3122**

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Covetrus, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Schedule 13E-3 filed on August 5, 2022.

Based on representations by Covetrus, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public:

- Exhibit (c)(5)
- Exhibit (c)(6)
- Exhibit (c)(7)
- Exhibit (c)(8)
- Exhibit (c)(9)
- Exhibit (c)(10)
- Exhibit (c)(11)
- Exhibit (c)(12)
- Exhibit (c)(13)
- Exhibit (c)(14)

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Ted Yu  
Chief, Office of Mergers and Acquisitions