James F. Cleary, Jr., President MWI Veterinary Supply, Inc. 651 S. Stratford Drive, Suite 100 Meridian, ID 83642

RE: MWI Veterinary Supply, Inc. Annual Report on Form 10-K FYE 09/30/09 Filed November 20, 2009 File No. 0-51468

Dear Mr. Cleary:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds, Assistant Director