



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

DIVISION OF  
CORPORATION FINANCE

October 28, 2010

David M. Bronson  
Executive Vice President and Chief Financial Officer  
PSS World Medical, Inc.  
4345 Southpoint Boulevard  
Jacksonville, FL 32216

**Re: PSS World Medical, Inc.  
Form 10-K for Fiscal Year Ended April 2, 2010  
Filed May 26, 2010  
File No. 000-23832**

Dear Mr. Bronson:

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

Sincerely,

John Reynolds  
Assistant Director