

Mail Stop 3561

February 10, 2006

Mr. Steven Paladino  
Executive Vice President and Chief Financial Officer  
Henry Schein, Inc.  
135 Duryea Road  
Melville, NY 11747

Re: Henry Schein, Inc.  
Form 10-K for Fiscal Year Ended December 25, 2004  
Filed March 4, 2005  
Forms 10-Q for Fiscal Quarters Ended  
March 26, 2005, June 25, 2005, and September 24, 2005  
File No. 0-27078

Dear Mr. Paladino:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

George F. Ohsiek, Jr.

Branch Chief