



DIVISION OF
CORPORATION FINANCE

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

February 28, 2011

Menderes Akdag
Chief Executive Officer and President
PetMed Express, Inc.
1441 S.W. 29th Avenue
Pompano Beach, FL 33069

Re: PetMed Express, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2010
Filed June 1, 2010
Form 10-Q for the Quarterly Period Ended December 31, 2010
File No. 000-28827

Dear Mr. Akdag:

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

Sincerely,

Joel Parker
Accounting Branch Chief