

December 23, 2008

**Mail Stop 3561**

By Facsimile and U.S. Mail

Mr. Stephen L. Day  
President and Chief Executive Officer  
Dover Saddlery, Inc.  
525 Great Road  
Littleton, MA 01460

**Re: Dover Saddlery, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
File No. 0-51624**

Dear Mr. Day:

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

Sincerely,

Andrew Mew  
Accounting Branch Chief