



DIVISION OF
CORPORATION FINANCE

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

January 24, 2011

David Pearce
Chief Financial Officer
Dover Saddlery, Inc.
525 Great Road
Littleton, MA 01460

Re: **Dover Saddlery, Inc.**
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 31, 2010
Form 10-Q for the Quarter Ended June 30, 2010
Filed August 13, 2010
Definitive Proxy Statement filed on Schedule 14A
Filed April 14, 2010
File No. 000-51624

Dear Mr. Pearce:

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

Sincerely,

/s/ Andrew Mew
Accounting Branch Chief