



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

April 20, 2010

Harry Zimmerman
Chief Financial Officer
Pet DRx Corporation
215 Centerview Drive, Suite 360
Brentwood, TN 37027

Re: Pet DRx Corporation
Form 10-Q for the Quarter ended September 30, 2009
File No. 001-34085
Filed November 16, 2009

Dear Mr. Zimmerman:

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

Sincerely,

Karl Hiller
Branch Chief