



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

February 7, 2019

Via E-mail

John Lai  
President  
PetVivo Holdings, Inc.  
5251 Edina Industrial Blvd  
Edina, Minnesota 55439

**Re: PetVivo Holdings, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2018  
Filed August 13, 2018  
Form 10-K for the Fiscal Year Ended March 31, 2017  
Filed December 13, 2017  
File No. 000-55167**

Dear Mr. Lai:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery