

Mail Stop 3561

December 18, 2008

Philip L. Francis
Chairman of the Board of Directors
and Chief Executive Officer
PetSmart, Inc.
19601 N. 27th Avenue
Phoenix, AZ 85027

**Re: PetSmart, Inc.
Definitive Proxy Statement on Schedule 14A
Filed May 5, 2008
Form 10-Q for Fiscal Quarter Ended May 4, 2008
Filed June 3, 2008
File No. 0-21888**

Dear Mr. Francis:

We have completed our review of your Definitive Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director