



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 5, 2009

Mr. Robert F. Moran  
President, Chief Executive Officer  
PetSmart, Inc.  
19601 N. 27<sup>th</sup> Avenue  
Phoenix, Arizona 85027

**Re:        PetSmart, Inc.**  
**Form 10-K for Fiscal Year Ended February 1, 2009**  
**Filed March 26, 2009**  
**Form 10-Q for Fiscal Quarter Ended May 3, 2009**  
**Filed May 29, 2009**  
**File No. 0-21888**

Dear Mr. Moran:

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

Sincerely,

William H. Thompson  
Accounting Branch Chief