

Mail Stop 3561

November 28, 2006

David R. Snyder, Esq.
Pillsbury Winthrop Shaw Pittman LLP
501 West Broadway, Suite 1100
San Diego, CA 92101-3575

RE: Petco Animal Supplies, Inc.
Form 10-K for fiscal year ended January 28, 2006
Filed March 31, 2006
Forms 10-Q for fiscal quarters ended April 29 and July 29, 2006
File No. 0-23574

Dear Mr. Snyder:

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

Sincerely,

William Thompson
Branch Chief