

Mail Stop 3561

April 18, 2008

Dr. Lionel L. Reilly
President and CEO
Professional Veterinary Products, Ltd.
10077 South 134th Street
Omaha, NE 68138

**RE: Professional Veterinary Products, Ltd.
Form 10-K for the Year Ended July 31, 2007 filed October 25, 2007
File No. 0-26326**

Dear Dr. Reilly:

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

Sincerely,

James Allegretto
Senior Assistant Chief Accountant