

Mail Stop 3561

**April 18, 2008**

Dr. Lionel L. Reilly  
President and CEO  
Professional Veterinary Products, Ltd.  
10077 South 134<sup>th</sup> 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