



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2011

Menderes Akdag  
Chief Executive Officer and President  
PetMed Express, Inc.  
1441 S.W. 29th Avenue  
Pompano Beach, FL 33069

**Re: PetMed Express, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2010**  
**Filed June 1, 2010**  
**Form 10-Q for the Quarterly Period Ended December 31, 2010**  
**File No. 000-28827**

Dear Mr. Akdag:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief