## **April 4, 2008**

Steven L. Ortega Chief Financial Officer Leslie's Poolmart, Inc. 3925 E. Broadway Road, Suite 100 Phoenix, AZ 85040

**RE:** Leslie's Poolmart, Inc.

Form 10-K for September 29, 2007 filed December 17, 2007

File No. 0-18741

Dear Mr. Ortega:

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