

Mail Stop 3561

April 2, 2008

James W. Wiltz  
President and Chief Executive Officer  
Patterson Companies, Inc.  
1031 Mendota Heights Road  
St. Paul, Minnesota 55120

**Re: Patterson Companies, Inc.  
Form 10-K for Fiscal Year Ended April 28, 2007  
Filed June 27, 2007  
Proxy Statement on Schedule 14A  
Filed August 3, 2007  
File No. 000-20572**

Dear Mr. Wiltz:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Healthcare Services