



DIVISION OF  
CORPORATION FINANCE

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

**MAIL STOP 3561**

April 15, 2009

*By U.S. Mail and facsimile to (651) 686-9331*

Mr. 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 26, 2008  
Filed June 25, 2008  
File No. 0-20572**

Dear Mr. Wiltz:

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

Sincerely,

Ryan C. Milne  
Accounting Branch Chief