

September 25, 2009

Pet Valu Canada Inc.
7300 Warden Avenue, Suite 106
Markham, Ontario L3R9Z6

Pet Valu, Inc.
7300 Warden Avenue, Suite 106
Markham, Ontario L3R9Z6

Dear Sirs/Mesdames:

Re: Pet Valu Canada Inc. and Pet Valu, Inc. (the “Applicants”) – application for a decision under the securities legislation of Ontario, Alberta and Manitoba (the “Jurisdictions”) that the Applicants are not reporting issuers

The Applicants have applied to the local securities regulatory authority or regulator (the “Decision Maker”) in each of the Jurisdictions for a decision under the securities legislation (the “Legislation”) of the Jurisdictions that the Applicants are not reporting issuers.

As the Applicants have represented to the Decision Makers that:

- (a) the outstanding securities of the Applicants, including debt securities, are beneficially owned, directly or indirectly, by fewer than 15 security holders in each of the jurisdictions in Canada and fewer than 51 security holders in total in Canada;
- (b) no securities of the Applicants are traded on a marketplace as defined in National Instrument 21-101 *Marketplace Operation*;
- (c) the Applicants are applying for a decision that they are not reporting issuers in all of the jurisdictions in Canada in which they are currently reporting issuers; and
- (d) the Applicants are not in default of any of their obligations under the Legislation as reporting issuers,

each of the Decision Makers is satisfied that the test contained in the Legislation that provides the Decision Maker with the jurisdiction to make the decision has been met and orders that the Applicants are not reporting issuers.

“Jo-Anne Matear”

Assistant Manager, Corporate Finance
Ontario Securities Commission