



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE

June 1, 2007

Mail Stop 7010

By U.S. Mail and facsimile (713) 524-4122

Linda Putback-Bean
Chief Executive Officer
Pediatric Prosthetics, Inc.
12926 Willow Chase Drive
Houston, TX 77070

**Re: Pediatric Prosthetics, Inc.
Amendment No. 1 to Registration Statement on Form SB-2
Filed April 30, 2007
File No. 333-140554**

Dear Ms. Putback-Bean:

We have limited our review of your filing to those issues we have addressed in our comments below. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note your response to comment 16 of our letter dated March 15, 2007. Your response indicates that you were engaged in a continuous, on-going offering of the convertible notes at the time the registration statement was initially filed without addressing whether the requirements of a valid PIPE offering, as set forth in Securities Act Sections paragraph 3S(b) to the March 1999 supplement to our Manual of Publicly Available Telephone Interpretations, have been satisfied. Please provide us with a detailed legal analysis addressing each factor identified in paragraph 3S(b) or, alternatively, withdraw your registration statement. If you withdraw this registration statement, you may file a new registration statement registering the resale of shares underlying the convertible notes that have already been issued or that will be issued in accordance with the terms of paragraph 3S(b) with respect to completed transactions exempt from registration pursuant to Section 4(2) of the Securities Act. In addition, if you choose to withdraw this registration statement and refile, please comply with the comments set forth below.

2. Please update your financial statements to include information for the period ended March 31, 2007, as reflected on your Form 10-QSB filed May 15, 2007. See Regulation S-B, Item 310(g).
3. We note your response to comment 10 of our letter dated March 15, 2007. Please obtain the information requested with respect to short sales by the selling shareholders.
4. We note your response to comment 12 of our letter dated March 15, 2007, as well as your discussion of the Second Waiver of Rights Agreement beginning on page 40. Please expand your discussion of the waiver's material terms to disclose how you calculated the number of shares underlying the convertible notes to register for resale.

Summary of the Offering, page 8

5. We note your disclosure of the number of shares outstanding after the offering assuming full conversion of the securities overriding the shares of common stock being registered for resale pursuant to your amended registration statement. To facilitate shareholder understanding of the large number of shares of common stock issuable upon conversion of your presently outstanding convertible securities, please expand your disclosure to also discuss the number of shares of common stock that would be outstanding if such convertible securities were fully converted.

Liquidity and Capital Resources, page 53

6. We note your response to comment 4 of our letter dated March 15, 2007. Please briefly expand your discussion of the legal fees paid in connection with the first closing to disclose the nature of the activities performed by "certain companies working on the Purchasers' behalf." Additionally, please list the amounts paid as legal fees to your counsel and the Purchasers' counsel, respectively.
7. We note your statement that "[o]ther than the payments described above, we do not anticipate having to pay any additional money . . . other than amounts we may choose to prepay on the Notes" Other than the specific costs discussed in this paragraph, however, we are unable to locate a discussion of other costs that will be incurred in conjunction with the third closing. We also note that you disclose intended uses for only \$410,000 of the \$500,000 gross proceeds from the tranche of notes to be sold at the third closing and that you refer to "the payment of expenses" of the financing on page 57 as well as a reduction in proceeds due to "fees paid to the lending source" on page 58. Please revise to list all anticipated costs or, if all such costs are already disclosed, delete this reference to other payments.

Linda Putback-Bean
Pediatric Prosthetics, Inc.,
June 1, 2007
Page 3

Shares Available for Future Sale, page 65

8. Please revise to clarify whether the 47,601,059 shares of common stock that will be subject to Rule 144 following effectiveness of the registration statement are presently outstanding or whether they are maximum number of shares issuable upon conversion of the issued convertible notes and exercise of the issued warrants.

Part II, page 81

Undertakings, page 92

9. We note your response to comment 19 of our letter dated March 15, 2007. Please revise to delete the undertaking in paragraph 4, which is only required by Item 512(a)(4) of Regulation S-B for registrants engaged in a primary offering of securities.

Closing Comment

10. Please also review the representations requested on page 9 of our letter dated March 15, 2007, and provide these representations in the form requested.

Please contact Matt Franker, Staff Attorney, at (202) 551-3749 or me at (202) 551-3767 with any questions.

Sincerely,

Jennifer R. Hardy
Branch Chief

cc: David M. Loev
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Bellaire, Texas 77401