



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2011

Via E-mail

Daniel Wiesel  
Chief Executive Officer  
The PAWS Pet Company, Inc.  
2001 Gateway Place, Suite 410  
San Jose, CA 95110

**Re: The PAWS Pet Company, Inc.  
Amendment No. 5 to Registration Statement on Form S-1  
Filed December 5, 2011  
File No. 333-175026  
Amendment No. 8 to Form 8-K  
Filed December 5, 2011  
File No. 333-130446**

Dear Mr. Wiesel:

We have reviewed your responses to the comments in our letter dated November 16, 2011 and have the following additional comments. All page numbers below correspond to the marked version of your filings.

Form S-1

General

1. We note your disclosure to our prior comment 1 that you temporarily suspended service to Omaha, Nebraska. With a view towards revised disclosure, please advise as to why you temporarily suspended service to Omaha, Nebraska.

Securities Authorized for Issuance under Equity Compensation Plans, page 15

2. Please reconcile your disclosure in this table with your disclosure on page 15 that you have issued 1,072,000 options to purchase shares of your common stock to officers and employees or advise.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Daniel Wiesel  
The PAWS Pet Company, Inc.  
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Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Patrick Kuhn at (202) 551-3308 or Joseph Foti at (202) 551-3816 if you have questions regarding comments on the financial statements and related matters. Please contact Sonia Bednarowski at (202) 551-3666 or me at (202) 551-3642 with any other questions.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Special Counsel

cc: Via E-mail  
Loren Danzis, Esq.  
Fox Rothschild LLP