



DIVISION OF
CORPORATION FINANCE

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

November 21, 2013

Via U.S. postal mail
Mr. Richard A. Johnson
Chief Executive Officer
Wholehealth Products, Inc.
2012 Business Center Drive, Suite 115I
Irvine, California 92612

Re: Wholehealth Products, Inc.
Form 10-K for the Fiscal Year ended August 31, 2012
Filed December 14, 2012
Form 10-K/A for the Fiscal Year ended August 31, 2012
Filed January 30, 2013
Form 10-Q for the Fiscal Quarter ended May 31, 2013
Filed September 16, 2013
File No. 0-52309

Dear Mr. Johnson:

We issued comments to you on the above captioned filings on September 17, 2013. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by December 6, 2013.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Lily Dang at (202) 551-3867 or me at (202) 551-3686 if you have any questions.

Sincerely,

/s/ Karl Hiller

Karl Hiller
Branch Chief