



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2013

Via Facsimile

Rami Tabet  
President and Chief Executive Officer  
Wishbone Pet Products Inc.  
38th Street, New Sehaile  
Beirut, Lebanon

**Re: Wishbone Pet Products Inc.  
Amendment No. 4 to Registration Statement on Form S-1  
Filed January 4, 2013  
File No. 333-183839**

Dear Mr. Tabet:

We have reviewed your response to our letter dated December 19, 2012 and have the following additional comments.

Prospectus Cover Page, page 2

1. With a review toward revised disclosure, please explain which OTC Markets quotation board you intend your common shares to be quoted on after the commencement of this offering.

Certain Relationships and Related Transactions, page 26

2. We note that Mr. Tabet loaned you \$17,000 after the fiscal period ended October 31, 2012. Please file as an exhibit to the registration statement the terms of such loan.

Report of Independent Registered Public Accounting Firm

3. Please provide an accountant's report for the audited financial statements presented in accordance with Article 2 of Regulation S-X.

Rami Tabet  
Wishbone Pet Products Inc.  
January 17, 2013  
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You may contact Theresa Messinese at (202) 551-3307 or Lyn Shenk, Accounting Branch Chief, at (202) 551-3380 if you have questions regarding comments on the financial statements and related matters. Please contact J. Nolan McWilliams at (202) 551-3217 or me at (202) 551-3642 with any other questions.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Special Counsel