



DIVISION OF  
CORPORATION FINANCE

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

September 11, 2023

Nick Yu  
Director of Legal  
Wag! Group Co.  
55 Francisco Street, Suite 360  
San Francisco, California 94133

**Re: Wag! Group Co.**  
**Registration Statement on Form S-3**  
**Filed September 6, 2023**  
**File No. 333-274374**

Dear Nick Yu:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Rucha Pandit at (202) 551-6022 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Richard Kim