

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 13, 2009

Ms. Tracie Hadama Chief Executive Officer and President Teacher's Pet, Inc. 1052 Las Palmas Entrada Henderson, Nevada 89012

> RE: Teacher's Pet, Inc. Item 4.01 Form 8-K Filed September 10, 2009 File No. 333-138944

Dear Ms. Hadama:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows Staff Accountant