

Mail Stop 4561

June 2, 2006

Mr. James Suttie
President and Chief Executive Officer
Infowave Software, Inc.
Suite 200, 4664 Lougheed Way
Burnaby, British Columbia
Canada, V5C 5T5

RE: Infowave Software, Inc.
Form 20-F for the Fiscal Year Ended
December 31, 2005
Filed March 31, 2006
File No. 000-31321

Dear Mr. Suttie:

We have completed our review of your 2005 Form
20-F
and have no further comments at this time.

Sincerely,

Kathleen Collins
Accounting Branch Chief