

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