



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

December 3, 2007

Mr. Harvey Lawson
Chief Financial Officer, Secretary, Director
Litewave Corp.
1620 West 8th Avenue, Suite 300
Vancouver, B.C. V6J 1V4 Canada

**Re: Litewave Corp.
Item 4.01 Form 8-K/A
Filed November 27, 2007
File No. 000-27713**

Dear Mr Lawson:

We have completed our review of your Form 8-K/A and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant