

Mail Stop 3720

April 18, 2007

Mr. Ilan Kenig  
President and Chief Executive Officer  
Unity Wireless Corporation  
7438 Fraser Park Drive  
Burnaby, British Columbia, Canada

**RE: Unity Wireless Corporation  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
File No. 000-30620**

Dear Mr. Kenig:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spiegel  
Assistant Director