



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 12, 2009

Mr. Bo Linton  
Chief Executive Officer and President  
5G Wireless Communications, Inc.  
409 North Pacific Coast Highway  
Suite 799  
Redondo Beach, California 90277

**Re: 5G Wireless Communications, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 3, 2009**  
**File No. 000-30448**

Dear Mr. Linton:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

Celeste Murphy  
Legal Branch Chief