



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 28, 2009

**Via: US Mail and Fax**

Mr. Gary Hokkanen, Chief Financial Officer  
Wireless Age Communications, Inc.  
3565 King Road, Suite 102  
King City, Ontario Canada L7B 1M3

**Re: Wireless Age Communications, Inc.  
Item 4.02(b) of Form 8-K and Item 8.01 of Form 8-K/A  
Filed on May 18, 2009 and May 27, 2009  
File No. 1-31338**

Dear Mr. Hokkanen:

We have completed our review of the above filings and do not, at this time, have any further comments.

Sincerely,

Terry French  
Accountant Branch Chief