



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

Mail Stop 3720

January 16, 2007

Shay Ben-Asulin  
Chairman  
M-Wise, Inc.  
3 Sapir Street  
Herzeliya Pituach, Israel 46852

**Re: M-Wise Inc.  
Registration Statement on Form SB-2  
Filed January 3, 2007  
File No. 333-139781**

Dear Mr. Ben-Asulin:

With respect to the above referenced filing, we have limited our review to the matters discussed between the undersigned and Mr. Arthur Marcus, counsel to the company, on January 16, 2006.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in your filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

Ben-Tsur Joseph  
Inrob Tech Ltd.  
December 29, 2006  
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- the company may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

If you have any questions, please call William Bennett at (202) 551-3389.

Sincerely,

/s/ William Bennett

for

Larry Spigel  
Assistant Director

cc: via Facsimile  
Arthur S. Marcus, Esq.  
Gersten Savage LLP  
Fax: (212) 980-5192