



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 5, 2009

**Via: US Mail and Fax**

Mr. Mordechai Broudo, Chairman  
m-Wise, Inc.  
3 Sapir Street,  
Herzelyah, Pituach Israel 46852

**Re: m-Wise, Inc.  
Item 4.01 of Form 8-K  
Filed on February 24, 2009  
File No. 0-51743**

Dear Mr. Broudo:

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

Sincerely,

Terry French  
Accountant Branch Chief

CC: Mr. Arthur Marcus, Esq.