



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.