



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 23, 2017

Tim Gray  
Chief Financial Officer  
pdvWireless, Inc.  
3 Garret Mountain Plaza  
Suite 401  
Woodland Park, NJ 07424

**Re: pdvWireless, Inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2016**  
**Filed June 13, 2016**  
**File No. 001-36827**

Dear Mr. Gray:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications

Cc: Jeffrey C. Thacker