

**Mail Stop 4561**  
**via fax (952) 974-7887**

September 23, 2009

James C. Granger  
Chief Executive Officer  
Wireless Ronin Technologies, Inc.  
5929 Baker Road, Suite 475  
Minnetonka, MN 55345

**Re: Wireless Ronin Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 13, 2009**  
**Forms 8-K Filed February 17, 2009, May 7, 2009 and August 6, 2009**  
**File No. 001-33169**

Dear Mr. Granger:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issued raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief