

Mail Room 4561

September 22, 2009

Darin P. McAreavey  
Vice President and Chief Financial Officer  
Wireless Ronin Technologies, Inc.  
5929 Baker Road, Suite 475  
Minnetonka, Minnesota 55345

**Re: Wireless Ronin Technologies, Inc.  
Registration Statements on Form S-3  
Filed on September 3, 2009  
File No. 333-161700**

Dear Mr. McAreavey:

We have limited our review of the above-referenced Form S-3 registration statement of Wireless Ronin Technologies, Inc. to the disclosure item identified below and have the following comment.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We welcome any questions you may have about our comment or on any other aspect of our review and look forward to working with you. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note that there are outstanding comments on the Form 10-K for the period ended December 31, 2008. Please be advised that we will not declare the registration statement effective until all outstanding comments have been resolved.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain 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.

Notwithstanding our comment, 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
- \* the company may not assert this action 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 our review of your filing or in response to our comments on 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.

We direct your attention to Rule 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendments for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please direct all questions to Stephani Bouvet at 202-551-3545 or, in her absence, to me at 202-551-3457. If you still require further assistance, please contact Barbara C. Jacobs, Assistant Director, at 202-551-3735.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via facsimile: 612-977-8650  
Brett D. Anderson, Esq.  
Briggs and Morgan, P.A.