



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

December 11, 2009

Mr. Richard Reincke  
President  
GWS Technologies, Inc.  
15455 North Greenway-Hayden Loop, Suite C4  
Scottsdale Arizona 85260

**RE: GWS Technologies, Inc.**  
**Item 4.01 Form 8-K**  
**Filed September 23, 2009**  
**File No. 0- 52504**

Dear Mr. Reincke:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant