



DIVISION OF
CORPORATION FINANCE

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

March 18, 2011

Pavel Alpatov
President
Innovative Wireless Technologies, Inc.
306 N. West El Norte Pkwy
Escondido, CA 92026

**Re: Innovative Wireless Technologies, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2009
Filed March 29, 2010
File No. 000-53421**

Dear Mr. Alpatov:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Brian K. Bhandari

Brian K. Bhandari
Branch Chief