



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