



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2010

Via Facsimile to 604-682-1044

Mark Sampson  
President and Chief Executive Officer  
Nexaira Wireless Inc.  
1404 510 West Hastings Street  
Vancouver, B.C.  
Canada V6B 1L8

**Re: Nexaira Wireless Inc.**  
**Form 10-K for Fiscal Year Ended October 31, 2009**  
**Filed January 29, 2010**  
**File No. 000-53799**

Dear Mr. Sampson:

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

Sincerely,

/s/ Robert Bartelmes for

Larry Spigel  
Assistant Director