

Mail Stop 4561

November 3, 2009

Don Calabria, President
GMV Wireless, Inc.
16133 Ventura Blvd #215
Encino, CA 91436

**Re: GMV Wireless, Inc.
Form 8-K Filed October 8, 2009
File No. 333-158184**

Dear Mr. Calabria:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson
Senior Assistant Chief Accountant