



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

DIVISION OF  
CORPORATION FINANCE

September 18, 2014

Via E-mail

Jack B. Chadsey  
Chief Executive Officer  
iWallet Corporation  
7394 Trade Street  
San Diego, California 92121

**Re: iWallet Corporation  
Form 8-K  
Filed July 25, 2014  
As last amended September 3, 2014  
File No. 333-168775**

Dear Mr. Chadsey:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel  
Assistant Director

cc: Via Email  
Joe Laxague, Esq.