

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

DIVISION OF CORPORATION FINANCE

November 14, 2017

Alejandro Ochoa Chief Executive Officer Tower One Wireless Corp. 600-535 Howe Street Vancouver, BC V6C 2Z4 Canada

> Re: Tower One Wireless Corp. Form 20-F for the Year Ended December 31, 2016 Filed May 9, 2017 Form 20-F/A for the Year Ended December 31, 2016 Filed September 12, 2017 File No. 000-55103

Dear Mr. Ochoa:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence by the staff.

Division of Corporation Finance Office of Healthcare & Insurance

cc: R. Nick Horsley, Esq.