



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 25, 2008

**Via U.S. Mail and Fax (305-477-6435)**

Mr. George Schilling  
Chief Executive Officer and President  
Calypso Wireless, Inc.  
2500 N. W. 79<sup>th</sup> Avenue, Suite 220  
Doral, FL 33122

**RE: Calypso Wireless, Inc.  
Form 10-KSB for the fiscal year ended December 31, 2006  
Filed August 29, 2007**

**Form 10-QSB for the quarter ended September 30, 2007  
File No. 1-8497**

Dear Mr. Schilling:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director