



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 13, 2008

Richard S. Pattin
President
Calypso Wireless, Inc.
21 Waterway Ave., Suite 300
The Woodlands, Texas 77380

Re: Calypso Wireless, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed May 28, 2008
File No. 001-08497

Dear Mr. Pattin:

The Division of Corporation Finance has completed its review of your Preliminary Proxy Statement on Schedule 14A and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spiegel
Assistant Director

c: John S. Gillies, Esq.
Via Facsimile: (713) 524-4122