

Mail Stop 3561

January 30, 2006

Mr. T. Scott Worthington  
Vice President and Chief Financial Officer  
WaveRider Communications Inc.  
255 Consumers Road  
Suite 500  
Toronto, Ontario  
Canada M2J 1R4

**Re: WaveRider Communications Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2004  
Filed March 31, 2005**

Dear Mr. Worthington:

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