

December 3, 2008

Mail Stop 6010

Joseph A. Turek
President and Chairman
M-Wave, Inc.
1300 Norwood Ave.
Itasca, IL 60143

**Re: M-Wave, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed November 26, 2008
File No. 000-19944**

Dear Mr. Turek:

We have completed our review of your Preliminary Proxy Statement and have no further comments at this time. If you have any questions, please contact Geoffrey D. Kruczek at (202) 551-3641

Sincerely,

Mary Beth Breslin
Senior Attorney

cc (via fax): David Selengut—Ellenoff Grossman & Schole LLP