



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 11, 2007

Mr. Daniel W. Rumsey  
Principal Executive and Financial Officer  
Wave Wireless Corporation  
6080 Center Drive  
Los Angeles, CA 90045

**Re: Wave Wireless Corporation  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
Filed March 24, 2006**

**Forms 10-Q for Fiscal Quarters Ended June 30, 2006  
File No. 0-25356**

Dear Mr. Rumsey:

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