



DIVISION OF  
CORPORATION FINANCE

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

July 6, 2018

S. James Miller  
Chief Executive Officer  
ImageWare Systems, Inc.  
10815 Rancho Bernardo Road, Suite 310  
San Diego, CA 92127

**Re: ImageWare Systems, Inc.**  
**Registration Statement on Form S-3**  
**Filed June 28, 2018**  
**File No. 333-225935**

Dear Mr. Miller:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Michael Foland at (202) 551-6711 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Jessica Sudweeks