



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

DIVISION OF
CORPORATION FINANCE

April 29, 2020

Wayne Wetherell
Chief Financial Officer
ImageWare Systems, Inc.
13500 Evening Creek Drive N., Suite 500
San Diego, CA 92128

Re: ImageWare Systems, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 17, 2020
File No. 001-15757

Dear Mr. Wetherell:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Daniel Rumsey