

# Wirewing (Delaware) Inc.

Product Development

1-A/A

June 4th, 2004

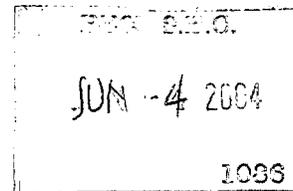
John D. Reynolds  
Assistant Director  
Securities and Exchange Commission  
Washington, D.C. 20549

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04031676

Re: \* Wirewing Inc.  
Form 1-A filed May 24th, 2004  
File no. 24-10091  
Amendment 1



Dear Mr. Reynolds,

Thank you for your letter of May 24th, 2004.

PROCESSED

We have amended the facing page of our Form 1-A to include the following:

JUN 07 2004

THOMSON FINANCIAL

This offering statement shall only be qualified upon order of the Commission, unless a subsequent amendment is filed indicating the intention to become qualified by operation of the terms of Regulation A.

A copy of this facing page, as amended, is attached.

We are currently expanding and upgrading our communication lines and are temporarily using the the personal fax line of our Director, Mr. Jan Cloetta - (514) 693-5384.

We do have questions; and, as you suggested we will phone next week to the number you enclosed.

We look forward to working with you also, and I'd like to thank your staff for the answers and encouragement we've received over the last year.

Sincerely,

Robert L. Cole

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THIS OFFERING STATEMENT SHALL ONLY BE QUALIFIED UPON ORDER OF THE COMMISSION, UNLESS A SUBSEQUENT AMENDMENT IS FILED INDICATING THE INTENTION TO BECOME QUALIFIED BY OPERATION OF THE TERMS OF REGULATION A.