



18 September 2017

Office of the Secretary United States Securities and Exchange Commission 100 F St. NE Washington, DC 20549

RESPONSE OF E-WASTE SYSTEMS, INC. TO THE BELOW REFERENCED ORDER

SECURITIES EXCHANGE ACT OF 1934 Release No. 81375 / August 10, 2017 ADMINISTRATIVE PROCEEDING File No. 3-18107

In the Matter of E-WASTE SYSTEMS, INC., Respondent. ORDER INSTITUTING ADMINISTRATIVE PROCEEDINGS AND NOTICE OF HEARING PURSUANT TO SECTION 12(j) OF THE SECURITIES EXCHANGE ACT OF 1934

E-Waste Systems, Inc. ("EWSI" or "the Company") appreciates the opportunity to respond the referenced Order.

EWSI does not contest the matters of fact that it is delinquent in it's filing obligations, which arose when investment sources failed to materialize and therefor to provide the Company with enough cash to pay the costs of the accountants, auditors, counsel, and Edgar agents necessary to complete its filing obligations. The Company also recognizes that it did not provide current addresses to the Commission and therefore as a result, did not timely receive the notifications relevant to this order.

As there has now been a significant amount of time elapsed from the date of the last filings, and minimal transactions have been processed in the books and accounts of the Company, EWSI is of the opinion that it should now be easier and less costly to prepare the accounts, to complete the audits required and subsequently prepare the necessary reports for filing with the SEC.

The Company has made inquiries with SEC Counsel and several PCAOB Audit Firms to assess the prospects and likely timetables to prepare the accounts and complete such audits such that it may prepare the filings. In addition, it has inquired about the costs to do so. As the Company has insufficient resources presently, the funds will have to be sourced from professional investors under terms, which they will certainly dictate. Initial estimates are that the Company will need to raise as much as \$100,000 to complete this effort properly.

The timetable to complete the audits are expected to take up to 8 weeks, and starting that effort is completely contingent upon raising the cash needed to pay the professionals, which will in itself take 4-6 weeks to complete. Once audited annual accounts, and subsequent quarterly reviews are



completed, the Company estimates it will take a further period of 4 weeks to prepare and file the necessary reports and to have them approved and signed off by counsel and the auditors.

For EWSI to raise such capital and implement the reporting program will require that the EWSI shares be allowed to trade in the marketplace, and the Company requests that this be allowed. There can be no assurance that the funding sources will become available, but in the absence of any trading volume of the EWSI common stock there is little to no chance that the funding will be available.

The Company believes that it is in the best interests of independent shareholders that it be given this opportunity to restore its fully reporting status and then to carry on it's business plan, and hereby requests an affirmative response to this request.

Sincerely,

Martin Nielson CEO Email: <u>martinnielson@gmail.com</u>

Cc: 3 Copies Provided to the Commission Gary Blum, SEC Counsel to the Company Sonia Torrico, SEC File copy