

Mail Stop 4561

August 11, 2009

Sundaresan Raja
Principal Executive Officer
Airbee Wireless, Inc.
9400 Key West Avenue, Suite 100
Rockville, Maryland 20850-3322

**Re: Airbee Wireless, Inc.
Form 10-KSB for the fiscal year ended December 31, 2007
Filed on April 9, 2008
File No. 000-50918**

Dear Mr. Raja:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian
Accounting Branch Chief