



DIVISION OF
CORPORATION FINANCE

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

December 29, 2010

Mr. David P. Storey
President and Chief Executive Officer
Relm Wireless Corporation
7100 Technology Drive
West Melbourne, Florida 32904

**Re: Relm Wireless Corporation
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 4, 2010
Definitive Proxy Statement
Filed April 8, 2010
File No. 001-32644**

Dear Mr. Storey:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Robert Bartelmes for
Larry Spigel
Assistant Director