



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 14, 2008

Via U.S. Mail

Mr. Brian J. Sereda
Chief Financial Officer
Proxim Wireless Corporation
2115 O' Nel Drive
San Jose, CA 95131

**RE: Proxim Wireless Corporation
Form 10-K for the year ended December 31, 2006
Filed March 30, 2007
File No. 000-29053**

Dear Mr. Sereda:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director