

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

Mail Stop 3720

October 14, 2009

Mr. David Christian Chief Executive Officer Sanswire Corp. 101 NE 3rd Ave., Suite 1500 Fort Lauderdale, FL 33301

> Re: Sanswire Corp. Item 4.02 Form 8-K

Filed September 14, 2009

File No. 001-32509

Dear Mr. Christian:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spirgel Assistant Director