



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2020

Wayne Wetherell  
Chief Financial Officer  
ImageWare Systems, Inc.  
13500 Evening Creek Drive N., Suite 500  
San Diego, CA 92128

**Re: ImageWare Systems, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 17, 2020**  
**File No. 001-15757**

Dear Mr. Wetherell:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Daniel Rumsey