



DIVISION OF
CORPORATION FINANCE

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

June 22, 2020

Kristin Taylor
Chi
ImageWare Systems, Inc.
13500 Evening Creek Drive N, Suite 550
San Diego, CA 92128

Re: ImageWare Systems, Inc.
Registration Statement on Form S-1
Filed June 15, 2020
File No. 333-239173

Dear Ms. Taylor:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edwin Kim, Attorney-Advisor, at (202) 551-3297 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Daniel W. Rumsey, Esq.