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October 4, 2007

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Susan Riley
Securities and Exchange Commission
Washington D.C. 20549

DIVISION OF CORPORATION FINANCE
OFFICE OF EMERGING GROWTH COMPANIES

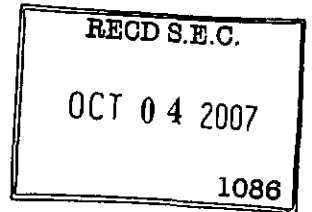
1-A/A

Re: Regulation A Filing for Wireless Data Solutions, Inc.

The offering statement submitted on behalf of Wireless Data Solutions, Inc. on September 28, 2007 shall be qualified upon order of the Commission, unless a subsequent amendment is filed indicating the intention to become qualified by operation of the terms of Regulation A.

Sincerely,

Patrick Makovec
CEO, Wireless Data Solutions, Inc.



PROCESSED

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