

November 14, 2016

VIA EDGAR

Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Mail Stop 3720  
Washington, D.C. 20549

Attention: Mr. Larry Spigel, Assistant Director  
Mr. Courtney Lindsay, Staff Attorney

**Re: Acceleration Request of pdvWireless, Inc.  
Registration Statement on Form S-3, filed November 3, 2016  
(File No. 333-214417)**

Ladies and Gentlemen:

Pursuant to Rules 460 and 461 under the Securities Act of 1933, as amended, pdvWireless, Inc. (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") accelerate the effectiveness of the above-referenced Registration Statement, to 4:00 p.m., Eastern Time, on Wednesday, November 16, 2016, or as soon thereafter as practicable.

The Registrant hereby acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Thank you for your assistance. If you should have any questions, please contact Ryan Gunderson of Gunderson Dettmer Stough Villeneuve Franklin & Hachigian, LLP, counsel to the Registrant, at (858) 436-8046.

Very truly yours,

/s/ Timothy Gray

Timothy Gray  
Chief Financial Officer