

April 18, 2019

VIA EDGAR

Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Mail Stop 4546  
Washington, D.C. 20549

Attention: Mr. Joshua Shainess, Attorney-Adviser

**Re: Acceleration Request of pdvWireless, Inc.  
Registration Statement on Form S-3, filed April 12, 2019  
(File No. 333-230847)**

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 Monday, April 22, 2019, or as soon thereafter as practicable.

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