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

DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

October 30, 2008

Via U.S. Mail

Mr. Cady Johnson, President and Chief Executive Officer
Wave Uranium Holding
5348 Vegas Drive, Suite 228
Las Vegas, Nevada 89109

Re: Wave Uranium Holding
Amendment No. 2 to Preliminary Schedule 14C
Filed October 21, 2008
File No. 0-52854

Dear Mr. Johnson:

We have completed our review of your Schedule 14C and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: C. Moncada-Terry