



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2011

Mark Cola  
President  
Framewaves, Inc.  
41B Bisbee Court, Unit B4  
Santa Fe, New Mexico 87508

**Re: Framewaves, Inc.  
Amendment No. 2 to Current Report on Form 8-K  
Filed December 20, 2010  
Amendment No.1 to Current Report on Form 8-K  
Filed November 5, 2010  
File No. 033-02783-S**

Dear Mr. Cola:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spirgel  
Larry Spirgel  
Assistant Director

Fax: Mark Cola  
(505) 424-3174