

Mail Stop 4561

February 6, 2008

Mr. Jeffrey I. Dreben  
Chief Executive Officer and President  
CVF Technologies Corporation  
8604 Main Street, Suite 1  
Williamsville, NY 14221

**Re: CVF Technologies Corporation  
Form 10-KSB for the year ended December 31, 2006  
Forms 10-QSB for the periods ended March 31, 2007, June 30, 2007,  
and September 30, 2007  
File No. 0-29266**

Dear Mr. Dreben:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Daniel L. Gordon  
Branch Chief