



DIVISION OF
CORPORATION FINANCE

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

Via facsimile: (610) 436-8079

March 28, 2011

Mr. Don Gilbreath
Chief Executive Officer
ComCam International, Inc.
1140 McDermott Drive
West Chester, PA 19380

Re: ComCam International, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed April 16, 2010
Form 10-Q for the Quarter Ended September 30, 2010
Filed November 12, 2010
File No. 000-51763

Dear Mr. Gilbreath:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Carlos Pacheco
for

Larry Spigel
Assistant Director