



DIVISION OF
CORPORATION FINANCE

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

November 16, 2011

Shanna Gerrard
Corporate Secretary
CoroWare, Inc.
1410 Market Street, Suite 200
Kirkland, WA 98033

Re: CoroWare, Inc.
Form 8-K
Filed on November 9, 2011
Form 8-K/A
Filed on November 14, 2011
File No. 000-33231

Dear Ms. Gerrard:

We have reviewed your filings and have the following comments.

1. With regard to prior comment 2, the requirements of Item 304(a)(1)(ii) of Regulation S-K, do not appear to have been satisfied by your revisions. While we note that you have disclosed a going concern opinion for the financial statements dated December 31, 2010, the following disclosures should also be made: *In addition* to the disclosures contained in your amended filing, please revise *to include* a statement as to whether the accountant's report on the financial statements contained an adverse opinion or a disclaimer of opinion or was qualified or modified as to uncertainty, audit scope or accounting principles, for either of the past *two* years.
2. Please obtain and file an updated Exhibit 16 letter from the former accountants stating whether the accountant agrees with the statements made in your revised Form 8-K.
3. When filing your amendment, please file, as correspondence, a written statement from the company acknowledging that:
 - the company is responsible for the adequacy and accuracy of the disclosure in the filing;
 - staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

Shanna Gerrard
CoroWare, Inc.
November 16, 2011
Page 2

- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact me at (202) 551-3443 if you have any questions regarding the comments above or if you have any other questions.

Sincerely,

/s/ Tamara J. Tange

Tamara J. Tange
Staff Accountant

Via Facsimile
Gary L. Blum, Esq.
(213) 384-1035