



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

DIVISION OF  
CORPORATION FINANCE

December 14, 2010

Via U.S. Mail and Facsimile to 972-403-7659

Samuel A. Greco  
Chief Executive Officer  
CareView Communications, Inc.  
405 State Highway 121  
Suite B-240  
Lewisville, TX 75067

**RE: CareView Communications, Inc.  
Registration Statement on Form 10-12(g), as amended by  
Amendment No. 3  
Filed December 7, 2010  
File No. 000-54090**

Dear Mr. Greco:

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

Sincerely,

/s/ Paul Fischer

for Larry Spigel  
Assistant Director