



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

February 15, 2011

**via U.S. mail and facsimile**

Anna Chalmers, Chief Executive Officer  
Commerical E-Waste Management, Inc.  
8950 E. Raintree Drive, Suite 200  
Scottsdale, AZ 85260

**RE: Commerical E-Waste Management, Inc.  
Form 10-Q for the Fiscal Quarter Ended March 31, 2010  
Filed May 12, 2010  
File No. 333-147193**

Dear Ms. Chalmers:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief