

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 11, 2006

David B. Rickard  
Executive Vice President, Chief Financial Officer  
And Chief Administrative Officer  
CVS Corporation  
One CVS Drive  
Woonsocket, Rhode Island 02895

**Re: CVS Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 14, 2006**  
**File No. 001-01011**

Dear Mr. Rickard:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief