



DIVISION OF
CORPORATION FINANCE

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

May 5, 2011

David M. Denton
Executive Vice President and
Chief Financial Officer
CVS Caremark Company
One CVS Drive
Woonsocket, RI 02895

**Re: CVS Caremark Company
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 18, 2011
File No. 001-01011**

Dear Mr. Denton:

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

Sincerely,

Melissa N. Rocha
Accounting Branch Chief