



DIVISION OF
CORPORATION FINANCE

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

January 26, 2011

Mark Cola
President
Framewaves, Inc.
41B Bisbee Court, Unit B4
Santa Fe, New Mexico 87508

Re: Framewaves, Inc.
Amendment No. 2 to Current Report on Form 8-K
Filed December 20, 2010
Amendment No.1 to Current Report on Form 8-K
Filed November 5, 2010
File No. 033-02783-S

Dear Mr. Cola:

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

Sincerely,

/s/ Larry Spigel
Larry Spigel
Assistant Director

Fax: Mark Cola
(505) 424-3174