

January 4, 2008

Mail Stop 3561

Edward W. Stone  
Chief Financial Officer  
Velocity Express Corporation  
One Morningside Drive North, Bldg B, Suite 300  
Westport, CT 06880

**RE: Velocity Express Corporation**  
**File No. 000-28452**  
**Form 10-K: For the Fiscal Year Ended June 30, 2007**

Dear Mr. Stone:

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

Sincerely,

Michael Fay  
Branch Chief