

June 30, 2006

Mail Stop 4561

Richard Wade  
President and Chief Executive Officer  
Vertical Computer Systems, Inc.  
201 Main Street, Suite 1175  
Ft. Worth, TX 76102

Re: Vertical Computer Systems, Inc.  
Form 10-KSB for the year ended December 31, 2005  
Form 10-QSB for the quarter ended March 31, 2006  
File No. 000-28685

Dear Mr. Wade:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief