

Mail Stop 4561

September 28, 2009

Mr. David Braun  
Chief Financial Officer  
Vertical Computer Systems, Inc.  
101 West Renner Road, Suite 300  
Richardson, TX 75082

**Re: Vertical Computer Systems, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed April 15, 2009  
Form 10-K/A#1 for the Fiscal Year Ended December 31, 2008  
Filed September 17, 2009  
File No. 000-28685**

Dear Mr. Braun:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief