



DIVISION OF
CORPORATION FINANCE

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

September 20, 2010

Joseph J. Bianco
Chairman and Chief Executive Officer
Florham Consulting Corp.
845 Third Avenue
6th Floor
New York, NY 10022

**Re: Florham Consulting Corp.
Preliminary Information Statement on Schedule 14C
File No. 000-52634**

Dear Mr. Bianco:

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

Sincerely,

Tom Kluck
Legal Branch Chief

cc: Eric Pinero, Esq. (*via facsimile*)