



DIVISION OF
CORPORATION FINANCE

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

March 8, 2011

Via E-mail

John McCawley, Chief Executive Officer
Verecloud, Inc.
6560 South Greenwood Plaza Boulevard
Number 400
Englewood, CO 80111

Re: Verecloud, Inc.
Form 10-K for Fiscal Year Ended June 30, 2010
Filed September 28, 2010
File No. 000-52882

Dear Mr. McCawley:

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,

/s/ Barbara C. Jacobs

Barbara C. Jacobs
Assistant Director