



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