

Mail Stop 4561

June 11, 2009

John W. Roblin  
Chief Executive Officer  
Cover-All Technologies Inc.  
55 Lane Road  
Fairfield, NJ 07004

**Re: Cover-All Technologies Inc.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed May 29, 2009  
File No. 333-156397**

**Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 30, 2009  
File No. 000-13124**

Dear Mr. Roblin:

We have reviewed your amended filing and have the following comments. References to prior comments refer to our letter dated January 16, 2009.

Form S-1/A

Major Customers, page 26

1. We note your response to prior comment 1. Your amended disclosure in this section indicates that three units of AIG accounted for 15%, 17% and 27% of your revenues for the year ended December 31, 2008. In your response letter, please describe your contractual arrangements with these three AIG units. Also, provide your analysis as to why you are not substantially dependent on your agreements with any of these customers.

Exhibit 5.1

2. Please file an updated legal opinion.

Form 10-K for the Fiscal year Ended December 31, 2008

Disclosure Controls and Procedures, page 28

3. We note your statement that “our disclosure controls and procedures are effective in timely alerting our management to material information relating to us (including our consolidated subsidiaries) required to be disclosed in our reports filed or submitted under the Exchange Act.” In your response letter, please confirm, if true, that your officers concluded that your disclosure controls and procedures are effective to ensure that information required to be disclosed by your company in the reports you file or submit under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the Commission's rules and forms, and are also effective to ensure that information required to be disclosed in the reports that you file or submit under the Exchange Act is accumulated and communicated to your management, including your chief executive officer and chief financial officer, to allow timely decisions regarding required disclosure. In future filings, please expressly tie your effectiveness conclusion to the definition of disclosure controls and procedures as set out in Rule 13a-15(e) under the Exchange Act, or recite the entire definition. We note that the effectiveness conclusion in your Form 10-Q for the quarterly period ended March 31, 2009 does recite the entire definition of disclosure controls and procedures as set out in Rule 13a-15(e).

Exhibits 31.1 and 31.2

4. We note that the identification of the certifying individuals at the beginning of the certifications required by Exchange Act Rule 13a-14(a) includes the titles of the certifying individuals. We also note that this same change appears in the certifications filed with your Form 10-Q for the quarterly period ended March 31, 2009. In future filings, please be sure that your certifications are in the exact form as set forth in Item 601(b)(31) of Regulation S-K. See Staff Alert: Annual Report Reminders (March 4, 2005) at <http://www.sec.gov/divisions/corpfin/cfalerts/cfalert030405.htm>

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As appropriate, please amend your registration statement in response to our comments. Your responsive amendment should also include a marked copy of the amended filing that conforms with the provisions of Rule 310 of Regulation S-T. Marked copies such as those in HTML format that show changes within paragraphs help us to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We direct your attention to Rule 461 regarding requesting acceleration of a

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registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

As appropriate, please amend your registration statement in response to our comments. You may contact Matthew Crispino at (202) 551-3456 if you have questions. If you require further assistance, please contact me at (202) 551-3735.

Sincerely,

Barbara C. Jacobs  
Assistant Director

cc: Via Facsimile: (212) 884-8557  
David E. Weiss, Esq.  
DLA Piper LLP  
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