

Mail Stop 4561

October 15, 2009

Ronald C. Lundy  
Vice President of Finance and  
Chief Financial Officer  
Veramark Technologies, Inc.  
3750 Monroe Avenue  
Pittsford, NY 14534

**Re: Veramark Technologies, Inc.  
Form 8-K Filed October 5, 2009  
File No. 000-13898**

Dear Mr. Lundy:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

David Edgar  
Staff Accountant