



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

DIVISION OF  
CORPORATION FINANCE

July 3, 2013

Via E-mail

Mr. Anthony C. Mazzullo  
President & Chief Executive Officer  
Veramark Technologies, Inc.  
1565 Jefferson Rd, Suite 120  
Rochester, New York 14623

**Re: Veramark Technologies, Inc.  
Amendment No. 1 to Schedule 14D-9  
Filed on June 28, 2013  
File No. 005-41379**

Dear Mr. Mazzullo:

We have reviewed your filing and have the following comment.

Annex B

1. We note your response to prior comment 9, and that you have retained disclosure that the fairness opinion does not create, and should not be construed as creating, any fiduciary duty on the financial advisor's part to any party. Please revise your Schedule 14D-9 to include the statements made in your response, as requested. Please ensure that your revised disclosure clarifies the following matters addressed in your response:
  - The basis for the financial advisor's belief that shareholders cannot rely upon the opinion to support any claims against the financial advisor arising under applicable state law, including (but not limited to) whether the advisor intends to assert the substance of the disclaimer as a defense to shareholder claims that might be brought against it under applicable state law.
  - That resolution of the question of the availability of such a defense will have no effect on the rights and responsibilities of the board of directors under applicable state law.
  - That the availability of such a state law defense to the financial advisor would have no effect on the rights and responsibilities of either the financial advisor or the board of directors under the federal securities laws.

See Excerpt from Current Issues and Rulemaking Projects Outline (November 14, 2000), available on our website. Alternatively, you may remove the disclosure in question.

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You may contact me at (202) 551-3503 if you have any questions.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
John D. Callan, Jr., Esq.  
Harter Secrest & Emery LLP