



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

Mail Stop 6010

December 18, 2007

Via Facsimile and U.S. Mail

Ms. Van Thuy Tran
Chief Executive Officer
Veritec, Inc.
2445 Winnetka Avenue North
Golden Valley, MN 55427

Re: Veritec, Inc.
Form 10-KSB for the fiscal year ended June 30, 2006
Filed November 15, 2006
Form 10-KSB for the fiscal year ended June 30, 2007
Filed September 28, 2007
File No. 0-15113

Dear Ms. Tran:

We have completed our review of your Forms 10-KSB and related filings and have no further comments at this time.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant