



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2011

Mr. John Quentin, Chief Financial Officer  
Veritec, Inc.  
2445 Winnetka Avenue N.  
Golden Valley, MN 55427

**Re: Veritec, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2010**  
**Filed October 12, 2010**  
**File No. 0-15113**

Dear Mr. Quentin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief