



DIVISION OF  
CORPORATION FINANCE

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

Mr. James Ditanna  
President  
Verilink Corporation  
501 South Johnstone  
Suite 501  
Bartlesville, Oklahoma 74003

June 10, 2008

Re: **Verilink Corporation**  
**Item 4.01 Form 8-K**  
**Filed May 2, 2008, as amended June 9, 2008**  
**File No. 0-28562**

Dear Mr. Ditanna:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Michael Henderson  
Staff Accountant