



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2010

Mr. James A. Ditanna  
Chief Executive Officer, President and Chief Financial Officer  
Verilink Corporation  
501 South Johnstone Avenue  
Suite 501  
Bartlesville, OK 74003

**Re: Verilink Corporation**  
**Form 10-K for the fiscal year ended June 25, 2010**  
**Filed September 23, 2010**  
**File No. 0-28562**

Dear Mr. Ditanna:

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

Sincerely,

Larry Spigel  
Assistant Director