



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4561

March 31, 2010

Eric L. Kelly, CEO  
Overland Storage, Inc.  
4820 Overland Ave.  
San Diego, CA 92123

**Re: Overland Storage, Inc.  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed March 31, 2010  
File No. 000-22071**

Dear Mr. Kelly:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel

cc: Via Facsimile (650) 473-2601  
Paul Sieben, Esq.  
O'Melveny & Myers LLP