



DIVISION OF  
CORPORATION FINANCE

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

January 7, 2011

Via U.S. Mail and Facsimile to 972-488-7299

Laurie L. Latham  
Chief Financial Officer  
ViewCast.com, Inc.  
3701 W. Plano Parkway, Suite 300  
Plano, TX 75075

**Re: ViewCast.com, Inc.**  
**Form 10-K/A for Fiscal Year Ended December 31, 2009**  
**Filed April 30, 2010**  
**File No. 000-29020**

Dear Ms. Latham:

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

Sincerely,

/s/ Paul Fischer for

Larry Spigel  
Assistant Director