



DIVISION OF
CORPORATION FINANCE

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

June 16, 2015

Marc Gelberg
Interim Chief Financial Officer
VeriTeQ Corporation
3333 South Congress Avenue, Suite 401
Delray Beach, FL 33445

Re: VeriTeQ Corporation
Preliminary Information Statement on Schedule 14C
Filed June 1, 2015
File No. 000-26020

Dear Mr. Gelberg:

We have completed our review of your filing. We remind you that our comment or changes to disclosure in response to our comment do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel
Assistant Director