



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 19, 2006

**Via U.S. Mail and Fax (703 893-1905)**

Mr. Christopher L. Nelson  
Chief Financial Officer  
VCampus Corporation  
1850 Centennial Park Drive  
Suite 200  
Reston, VA 20191

**RE: VCampus Corporation  
Form 10-K for the fiscal year ended December 31, 2005  
Filed March 31, 2006  
File No. 0-21421**

Dear Mr. Nelson:

We have completed our review of the above filing, and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director