

February 1, 2007

Mail Stop 4561

William Swain  
Secretary and Chief Financial Officer  
GraphOn Corp.  
5400 Soquel Avenue, Suite A2  
Santa Cruz, CA 95062

**RE: GraphOn Corporation  
Post-effective Amendment number 2 to a Form S-1 on SB-2  
Filed January 24, 2007  
File number 333-124791**

**Amendment to Form 10-KSB on Form 10-K for December 31, 2005  
Filed January 17, 2007  
File number 0-21683**

Dear Mr. Swain:

We have reviewed your amendment and response and have the following comment, as communicated by Hugh Fuller of the staff to Joseph Schmitt on January 18

Post-Effective Amendment  
Management, page 35  
Summary Compensation, page 36

1. Please note that the Commission recently revised disclosure requirements regarding compensation and related persons disclosure and other matters in Release No. 33-8732A. Please update your disclosure accordingly. Please see Interpretation J.8B of our July 1997 Manual of Publicly Available Telephone Interpretations and Question 7 of our Executive Compensation and Related Person Disclosure Transition Questions and Answers.

William Swain  
GraphOn Corporation  
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Please contact Hugh Fuller at (202) 551-3853 or me at (202) 551- 3730 with any other questions.

Sincerely,

Barbara C. Jacobs  
Assistant Director

CC: Ira I. Roxland  
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New York, NY 10020  
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