



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

December 28, 2016

Peter Holst
Chief Executive Officer
Glowpoint, Inc.
1776 Lincoln Street, Suite 1300
Denver, CO 80203

Re: Glowpoint, Inc.
Form 10-K for Fiscal Year Ended December 31, 2015
Filed March 17, 2016
File No. 001-35376

Dear Mr. Holst:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications