



DIVISION OF
CORPORATION FINANCE

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

October 21, 2010

Mr. James A. Ditanna
Chief Executive Officer, President and Chief Financial Officer
Verilink Corporation
501 South Johnstone Avenue
Suite 501
Bartlesville, OK 74003

Re: Verilink Corporation
Form 10-K for the fiscal year ended June 25, 2010
Filed September 23, 2010
File No. 0-28562

Dear Mr. Ditanna:

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

Sincerely,

Larry Spirgel
Assistant Director