



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

**VIA FACSIMILE AND U.S. MAIL**

June 10, 2010

Mr. Gary DeMel  
Chief Executive Officer  
Newport Digital Technologies, Inc.  
620 Newport Center Drive, Suite 570  
Newport Beach, CA 92660

**Re: Newport Digital Technologies, Inc.  
Form 10-K for Fiscal Year Ended June 30, 2009  
Filed October 13, 2009  
Form 10-Q for Fiscal Quarter Ended December 31, 2009  
Filed February 16, 2010  
Form 10-Q for Fiscal Quarter Ended September 30, 2009  
Filed November 13, 2009  
File No. 0-33251**

Dear Mr. DeMel:

We issued comments to you on the above captioned filings on March 2, 2010. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by June 17, 2010 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by June 17, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Yolanda Guobadia at 202-551-3562 if you have any questions.

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Sincerely,

William H. Thompson  
Accounting Branch Chief