



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

March 20, 2009

Via U.S. Mail and Fax (408.996.7405)

Mr. Paul F. DePond
Chief Executive Officer
Notify Technology Corporation
1054 S. De Anza Blvd.
Suite 105
San Jose, CA 95129

**RE: Notify Technology Corporation
Form 10-K for the Fiscal Year Ended September 30, 2008
Form 10-Q for the Fiscal Quarter Ended December 31, 2008
File No. 000-23025**

Dear Mr. DePond:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director

cc: Cathy Gawne
Hopkins & Carley
Fax: 408.998.4790