

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

September 11, 2008

Via U.S. Mail and Fax

Mr. James A. Wheeler President, CEO and Director NW Tech Capital, Inc. 4603 NE St Johns Road, Suite B Vancouver, WA 98661

RE: NW Tech Capital, Inc.

Form 10-KSB for the year December 31, 2007

Filed on March 31, 2008 and amended on September 5, 2008

File no. 0-26913

Dear Mr. Wheeler:

We have completed our review of the above filing, and do not, at this time, have any further comments.

Sincerely,

Terry French Accountant Branch Chief