

Mail Stop 4561
Via fax: 604-893-8966

January 19, 2010

Thomas Kyle Hall
Chief Executive Officer
PNI Digital Media, Inc.
590-425 Carrall Street
Vancouver, British Columbia Canada V6B 6E5

Re: PNI Digital Media, Inc.
Form 20-F for the Year Ended September 30, 2008
Filed on January 20, 2009
File No. 000-30148

Dear Mr. Hall:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief