

April 23, 2008

Zip+4 Code: 20549-0305

Via Fax & U.S. Mail

Mr. A. Frederick Greenberg
Chief Executive Officer
Nutech Digital
10390 Wilshire Boulevard
Penthouse 20
Los Angeles, California 90024

Re: Form 8-K filed March 11, 2008
File No.: 0-50021

Dear Mr. Greenberg:

We have completed our review of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

A handwritten signature in cursive script that reads "E. L. Simpson". The signature is written in dark ink and has a long, sweeping underline that extends to the left.

Effie Simpson
Staff Accountant