

Mail Stop 3561

September 8, 2008

Mr. Richard M. Greenberg  
Chief Financial Officer  
Nutech Digital, Inc.  
10390 Wilshire Boulevard, Penthouse 20  
Los Angeles, California 90024

**Re: Nutech Digital, Inc.**  
**Form 10-KSB for the year ended December 31, 2007**  
**File No. 000-50021**

Dear Mr. Greenberg:

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

Sincerely,

Linda Cvrkel  
Branch Chief