

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 8-K/A

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): March 3, 2008

NuTECH DIGITAL, INC.

(Exact name of registrant as specified in its charter)

California
(State or other jurisdiction of
incorporation or organization)

000-50021
(Commission
File Number)

95-4642831
(I.R.S. Employer
Identification No.)

**10390 Wilshire Boulevard
Penthouse 20
Los Angeles, California 90024**
(Address of principal executive offices)

(310) 777-0012
Registrant's telephone number, including area code

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Explanatory Note

We are filing this Amendment No. 1 to our Current Report on Form 8-K for March 3, 2008 (the “March 3, 2008 Current Report”) to restate Item 4.01 – Change in Registrant’s Certifying Accountant. For convenience and ease of reference, we are filing only this Item in its entirety. Accordingly, this Amendment No. 1 should be read in conjunction with the March 3, 2008 Current Report filed with the SEC on March 11, 2008 (the “Original Filing”) and with our subsequent filings with the SEC.

This Amendment No. 1 speaks as of the original filing date of the March 3, 2008 Current Report and does not reflect events occurring after such filing date or modify or update the disclosures therein in any way other than as required to reflect the amendment described herein. Except as set forth in this Form 8-K/A Report, no changes have been made to the Original Filing, and this Form 8-K/A Report does not amend, update or change any other items or disclosures in the Original Filing.

Item 4.01 Change in Registrant’s Certifying Accountant.

On March 3, 2008, Michael F. Albanese, CPA advised NuTECH DIGITAL, INC. (the “Company”, “NuTech”, “we” and “us”) that he resigned as our auditor of record. There have been no disagreements between the Company and Michael F. Albanese, and Michael F. Albanese did not issue any adverse opinion or disclaimer or opinion in the principal accountant’s report on the financial statements for the Company in either of the two most recent fiscal years and any subsequent interim period through the date of resignation. The Company provided Michael F. Albanese with a copy of the disclosures contained in this Report and requested that Michael F. Albanese provide a letter addressed to the Securities and Exchange Commission stating whether he agrees with the statements contained herein. A copy of the letter to the Securities and Exchange Commission is attached hereto as Exhibit 16.1, and incorporated herein by reference.

On March 3, 2008, the Company retained the firm of Weaver & Martin in Kansas City, Missouri to act as the principal accountant of the Company to audit the Company’s financial statements.

Item 9.01 Financial Statements and exhibits.

<u>Exhibit Number</u>	<u>Description</u>
16.1*	Letter from Michael F. Albanese to the Securities & Exchange Commission, dated April 1, 2008

* Attached hereto.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: April 18, 2008

NuTECH DIGITAL
By: /s/ Richard M. Greenberg
Richard M. Greenberg
President

Cost
Reduction
Solutions



Cost Reduction Solutions

Michael F. Albanese, CPA
18 Lisa Court Parsippany, NJ 07054
Phone (201) 406-5733; Fax 973-887-9103
E-mail: mike@costreductionsolutions.com
Website: www.costreductionsolutions.com

April 18, 2008

Securities and Exchange Commission
100 F. Street N.E.
Washington, D.C. 20549

Re: NuTech Digital, Inc.

Ladies and Gentlemen:

I was previously principal accountant for NuTech Digital, Inc. (the "Company"). On March 3, 2008, I resigned as principal accountant. I have read the Company's statement included under the first paragraph of Item 4.01 of its Form 8-K/A dated April 18, 2008 and agree with such statements.

Very truly yours,

A handwritten signature in black ink, appearing to read 'M. Albanese', is placed over a rectangular area with a dotted background.

Michael F. Albanese, C.P.A.

"Our services are available immediately and extend globally"