



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 9, 2007

Mr. Richard P. Kundrat
Chief Executive Officer and Chief Financial Officer
Nuvim, Inc.
12 North State Route 17
Paramus, NJ 07652

RE: Nuvim, Inc.

Form 10-QSB for Fiscal Quarters Ended March 31, 2007 and June 30, 2007

Filed May 15, 2007 and August 14, 2007

Form 10-QSB/A for Fiscal Quarters Ended March 31, 2007 and June 30, 2007

Filed September 26, 2007

File No. 1-32499

Dear Mr. Kundrat:

We have completed our review of your Forms 10-Q and related filings and have no further comments at this time.

Sincerely,

William Thompson
Branch Chief