

Mail Stop 4561

April 16, 2009

A. Dale Mayo  
Chief Executive Officer  
Access Integrated Technologies, Inc.  
55 Madison Avenue, Suite 300  
Morristown, New Jersey 07960

**Re: Access Integrated Technologies, Inc.  
Form 10-K for the fiscal year ended March 31, 2008  
Filed on June 16, 2008  
Form 10-Q for the quarterly period ended December 31, 2008  
Filed on February 9, 2009  
File No. 000-51910**

Dear Mr. Mayo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Stephen Krikorian  
Accounting Branch Chief