



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

Mail Stop 4561

July 28, 2009

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

**Re: Access Integrated Technologies, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed July 24, 2009
File No. 000-51910**

Dear Mr. Mayo:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

Maryse Mills-Apenteng
Special Counsel

cc: Via facsimile (973) 290-0081
Gary Loffredo, Esq.