

## 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: <u>Via facsimile (973) 290-0081</u>

Gary Loffredo, Esq.