



DIVISION OF  
CORPORATION FINANCE

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

February 8, 2011

Mr. Tom Anderson  
President, Chief Executive Officer and Chief Financial Officer  
Novint Technologies, Inc.  
4109 Bryan Avenue, NW  
Albuquerque, NM 87114

**Re: Novint Technologies, Inc.**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2008**  
**Filed April 23, 2009**  
**File No. 000-51783**

Dear Mr. Anderson:

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.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief