



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

September 23, 2008

By Facsimile and U.S. Mail

Tim Daniels
President and Chief Financial Officer
Dittybase Technologies, Inc.
Suite 102
31 Bastion Square
Victoria, BC
Canada V8W 1J1

Re: Dittybase Technologies, Inc.
Form 20-F for Fiscal Year Ended December 31, 2007
Filed August 15, 2008
File No. 0-51082

Dear Mr. Daniels:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Andrew Mew
Accounting Branch Chief