



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

August 4, 2009

Mr. Tim Daniels  
President  
Dittybase Technologies Inc.  
Suite 102, 31 Bastion Square  
Victoria, BC Canada V8W 1J1

**Re: Dittybase Technologies Inc.  
Item 4.01 Form 8-K  
Filed June 26, 2008  
File No. 000-51082**

Dear Mr. Daniels:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant