

Mail Stop 3561

March 9, 2009

Mr. J. David Brow, CEO
Neema, Inc.
421 9th Street
Manhattan Beach, CA 90266

Re: Neema, Inc.
Form 10-KSB for Fiscal Year Ended April 30, 2008
File No. 000-52874

Dear Mr. Brow:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services