

Mail Stop 4561

March 9, 2009

G. Richard Smith  
Chief Executive Officer  
Cytta Corp.  
16857 E. Saguaro Blvd  
Fountain Hills, Arizona 85268

**Re: Cytta Corp.  
Form 8-K filed on February 23, 2009  
File No. 333-139699**

Dear Mr. Smith:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief