



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 26, 2010

By U.S. Mail

Mr. Gregory P. Chandler
Chief Financial Officer
Emtec Inc.
525 Lincoln Drive
Marlton, New Jersey 08053

Re: Emtec Inc.
Form 10-K for the Fiscal Year Ended August 31, 2009
Filed November 25, 2009
Form 10-Q for the Quarterly Period Ended November 30, 2009
Filed January 14, 2010
File No. 000-32789

Dear Mr. Chandler:

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

Sincerely,

Andrew Mew
Accounting Branch Chief