

Mail Stop 3561

February 13, 2007

Steven P. Wyandt  
Chief Executive Officer  
Nitches, Inc.  
10280 Camino Santa Fe  
San Diego, CA 92121

**Re: Nitches, Inc.  
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed January 5, 2007  
File No. 0-13851**

Dear Mr. Wyandt:

We have completed our review of your preliminary proxy statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: James A. Mercer, Esq.  
Duane Morris LLP  
Fax: (619) 744-2201