

Mail Stop 4561

November 5, 2008

William B. Berens  
President and Chief Executive Officer  
National Datacomputer, Inc.  
900 Middlesex Turnpike, Bldg. 5  
Billerica, MA 01821

**Re: National Datacomputer, Inc.  
Forms 10-KSB and 10-KSB/A for Fiscal Year Ended  
December 31, 2007  
File No. 000-15885**

Dear Mr. Berens:

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

Sincerely,

Mark Kronforst  
Accounting Branch Chief