

Mail Stop 4561

May 9, 2008

Via U.S. Mail and Facsimile

Timothy R. Kasmoch  
President and Chief Executive Officer  
N-Viro International Corporation  
3450 W. Central Avenue, Suite 328  
Toledo, OH 43606

**Re: N-Viro International Corporation  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed on May 8, 2008  
File No. 000-21802**

Dear Mr. Kasmoch:

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

David L. Orlic  
Special Counsel

cc: Via Facsimile (513) 977-8141  
A. Scott Fruechtemeyer, Esq.  
Telephone: (513) 977-8589