

Mail Stop 4561

November 3, 2009

Gerald Tucciarone  
Treasurer, Chief Financial Officer and Secretary  
Hauppauge Digital, Inc.  
91 Cabot Court  
Hauppauge, NY 11788

**Re: Hauppauge Digital, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2008**  
**File No. 001-13550**

Dear Mr. Tucciarone:

We have completed our review of your Form10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief