

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

Mail Stop 6010

March 18, 2008

Robert Putnam Interim Chief Accounting Officer e.Digital Corporation 16770 West Bernardo Drive San Diego, CA 92127

## RE: e.Digital Corporation Form 10-K for the fiscal year ended March 31, 2007 Filed June 29, 2007 File No. 000-20734

Dear Mr. Putnam:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio Accounting Branch Chief