

December 12, 2006

Mail Stop 3561

Via US Mail and Facsimile

Mr. Lee Kasper
President and Chief Financial Officer
7900 Gloria Avenue
Van Nuys, California 91406

Re: NuTech Digital, Inc.
Form 10-KSB for the year ended December 31, 2004
Form 10-QSB for the period ended March 31, 2005
Commission file #: 000-50021

Dear Mr. Kasper:

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

Sincerely,

Joseph A. Foti
Senior Assistant Chief Accountant