

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

September 28, 2010

William McDonald Chief Financial Officer Digitiliti, Inc. 266 East 7th Street St. Paul, Minnesota 55101

Re: Digitiliti, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009

File No. 000-53235

Dear Mr. McDonald:

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

Sincerely,

Patrick Gilmore Accounting Branch Chief