December 17, 2008

Michael Brennan, President Micro Imaging Technology, Inc. 970 Calle Amanecer, Suite F San Clemente, CA 92763

Re: Micro Imaging Technology, Inc.

**Revised Preliminary Information Statement on Schedule 14C** 

Filed December 9, 2008 File No. 000-16416

Dear Mr. Brennan:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

David L. Orlic Special Counsel

cc: <u>Via Facsimile (310) 312-6680</u> Christopher Dieterich, Esq. Law Offices of Dieterich & Mazarei