

NITCHES INC  
Form RW  
February 19, 2009

**NITCHES, INC.**  
**10280 Camino Santa Fe**  
**San Diego, California 92121**

February 19, 2009

**VIA EDGAR**

U. S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.W.  
Washington, D.C. 20549

**Re: Nitches, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 1, 2007**  
**File No. 333-142478**

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Nitches, Inc. (the "Company") hereby respectfully requests that the Securities and Exchange Commission (the "Commission") consent to the withdrawal, effective as of the date hereof or at the earliest practicable date hereafter, of its Registration Statement on Form S-3 (File No. 333-142478), together with all exhibits thereto, initially filed on May 1, 2007, as subsequently amended (collectively, the "Registration Statement").

The Registration Statement related to the resale of shares by certain selling shareholders in a private placement transaction. This letter will serve to confirm that no shares of common stock of Nitches have been or will be issued or sold under the Registration Statement.

Thank you for your assistance in this matter. Please call me at (858) 625-2633 or James Mercer of Sheppard Mullin Richter & Hampton LLP, counsel to Nitches, at (858) 720-8900 if you have any questions, or if I can be of any assistance.

Sincerely,

/s/ Paul M. Wyandt  
Chief Financial Officer