



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

DIVISION OF  
CORPORATION FINANCE

March 8, 2012

Via E-mail

Michel St-Pierre  
President  
iMetrik M2M Solutions Inc.  
740 Notre-Dame Street W National  
Suite 1555 1000  
Montreal, Quebec

**Re: iMetrik M2M Solutions Inc.  
Registration Statement on Form S-1  
Filed February 16, 2012  
File No. 333-179551**

Dear Mr. St-Pierre:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. It appears that you are registering this transaction as a resale pursuant to Rule 415(a)(1)(i) of Regulation C. Considering the dates that the securities were sold and the amounts being registered, please provide an analysis explaining your basis for relying on Rule 415(a)(1)(i) and concluding that this transaction is not being conducted by or on behalf of the issuer. Refer to Compliance and Disclosure Interpretations, Securities Act Rules, Question 612.09. Please include in your analysis of the availability of Rule 415(a)(1)(i) a detailed discussion of how the company concluded that your selling shareholders have not had a "material relationship" with the company during the last three years in light of your recent consulting arrangement with Mr. Jean-Paul Langlais and the fact that DT Crystal

Holdings received its shares to discharge outstanding indebtedness. We may have further comment based on your response.

2. You state on the cover page of the prospectus that the “selling stockholders will offer their shares at prevailing market prices or privately negotiated prices.” However, you disclose in the table on page 5 that the offering price per share is \$0.10. Please advise or revise to reconcile these disclosures.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Michel St-Pierre  
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Please contact Jerard Gibson, Attorney-Advisor, at (202) 551-3473 or me at (202) 551-3401 with any other questions.

Sincerely,

/s/ Jennifer Gowetski

Jennifer Gowetski  
Senior Counsel

cc: Conrad C. Lysiak  
The Law Office of Conrad C. Lysiak, P.S.