



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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

September 18, 2008

**Via U.S. Mail**

Mr. William Backer, Chief Executive and Chief Financial Officer  
Telemetrix Inc.  
6650 Gunpark Drive, Suite 100  
Boulder, CP 80301

**RE: Telemetrix Inc.  
Form 10-KSB/A for the year December 31, 2007  
Filed September 17, 2008  
File no. 0-14724**

Dear Mr. Backer:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Terry French  
Accountant Branch Chief