

Mail Stop 3720

June 5, 2007

**Via U.S. Mail and Fax**

Mr. Alan B. Catherall  
Chief Financial Officer  
Numerex Corp.  
1600 Parkwood Circle, Suite 200  
Atlanta, Georgia 30339-2119

**RE: Numerex Corporation  
Form 10-K for the fiscal year ended December 31, 2006  
Filed March 27, 2007  
File No. 0-22920**

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director