



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 6, 2009

Mr. Stratton J. Nicolaides  
Chief Executive Officer and Chairman  
Numerex Corp.  
1600 Parkwood Circle  
Suite 500  
Atlanta, GA 30339-2119

**Re: Numerex Corp.  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 13, 2009  
File No. 0-22920**

Dear Mr. Nicolaides:

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