Mail Stop 6010

September 17, 2008

VIA U.S. MAIL

Mr. Neil H. Koenig Chief Financial Officer Orthometrix, Inc. 106 Corporate Park Drive Suite 102 White Plains, New York 10604

## Re: Orthometrix, Inc. Form 10-KSB for the year ended December 31, 2007 File No. 000-26206

Dear Mr. Koenig:

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

Sincerely,

Angela Crane Accounting Branch Chief