



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 30, 2008

Mr. David G. Derrick  
Chief Executive Officer  
RemoteMDx, Inc.  
150 West Civic Center Drive, Suite 400  
Sandy, Utah 84070

Re: **RemoteMDx, Inc.**  
**Form 10-KSB for Fiscal Year Ended September 30, 2007**  
**Filed January 15, 2008**

**Forms 10-QSB for Fiscal Quarters Ended March 31, 2008**  
**File No. 000-23153**

Dear Mr. Derrick:

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

Sincerely,

Larry Spigel  
Assistant Director