



DIVISION OF
CORPORATION FINANCE

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

August 26, 2014

Via U.S. Mail

Barry Tenzer
Chief Executive Officer
DiMiTelematics International, Inc.
290 Lenox Avenue
New York, NY 10027

**Re: DiMi Telematics International, Inc.
Form 10-K for Fiscal Year Ended August 31, 2013
Filed November 27, 2013
File No. 000-52759**

Dear Mr. Tenzer:

We issued comments to you on the above captioned filing on March 27, 2014. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by September 10, 2014.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Norman von Holtzendorff, Senior Counsel, at (202) 551-3237 or me, at (202) 551-3611, if you have any questions.

Sincerely,

Anne Nguyen Parker
Branch Chief