



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

September 18, 2008

Via U.S. Mail

Mr. William Backer, Chief Executive and Chief Financial Officer
Telemetrix Inc.
6650 Gunpark Drive, Suite 100
Boulder, CP 80301

**RE: Telemetrix Inc.
Form 10-KSB/A for the year December 31, 2007
Filed September 17, 2008
File no. 0-14724**

Dear Mr. Backer:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Terry French
Accountant Branch Chief