

Mail Stop 4561

August 28, 2007

Mr. Robert H. Reback  
Cimetrix Incorporated  
6979 South High Tech Drive  
Salt Lake City, Utah 84047-3757

**Re: Cimetrix Incorporated**  
**Form 10-K for the year ended December 31, 2006**  
**Filed April 2, 2007**  
**File No. 0-16454**

Dear Mr. Reback:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant