



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0303

Mail Stop 3720

March 18, 2009

David Walters
Chairman
Remote Dynamics, Inc.
200 Chisholm Place, Suite 120
Plano, Texas 75075

Re: Remote Dynamics, Inc.
Revised Preliminary Information Statement on Schedule 14C
Filed March 16, 2009
File No. 0-26140

Dear Mr. Walters:

We have completed our review of your information statement and have no further comments at this time.

Sincerely,

/s
Jessica Plowgian
Attorney-Adviser