



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