



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

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

August 6, 2009

Via: US Mail & Fax

Mr. Gray Hallgren, Chief Executive Officer
Remote Dynamics, Inc.
400 Chisholm Place, Suite 411,
Plano, TX 75075

**Re: Remote Dynamics, Inc.
Item 4.01 of Form 8-K
Filed on July 22, 2009 and amended on July 30, 2009
File No. 0-26140**

Dear Mr. Hallgren:

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

Sincerely,

Terry French
Accountant Branch Chief