

Mail Stop 0407

May 2, 2005

Via U.S. Mail and Fax (240-912-1839)

Mr. E. Barry Smith

Chief Financial Officer

Telkonet, Inc.

20374 Seneca Meadows Parkway

Germantown, MD 20876

RE: Telkonet, Inc.

Form 10-KSB for the fiscal year ended December 31, 2004

Filed March 30, 2005

File No. 0-27305

Dear Mr. Smith:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Kyle Moffatt for

Larry Spigel

Assistant Director

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Mr. Robin N. Dickson

Harmonic Inc.

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

DIVISION OF
CORPORATION FINANCE