

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

December 15, 2009

Richard J. Leimbach Chief Financial Officer Telkonet, Inc. 20374 Seneca Meadows Parkway Germantown, MD 20876

> Re: Telkonet, Inc. Amendment No. 1 to Form 10-K for Fiscal Year Ended December 31, 2008 Amendment No. 1 to Forms 10-Q for the Fiscal Period Ended June 30, 2009 and September 30, 2009 Filed December 11, 2009 File No. 001-31972

Dear Mr. Leimbach:

We have reviewed your amended filings and have no further comments at this time.

Sincerely, /s Paul Fischer for

> Larry Spirgel Assistant Director