

August 10, 2007

VIA EDGAR AND FAX

Ms. Kathryn Jacobson  
Division of Corporate Finance  
U.S. Securities & Exchange Commission  
Washington, D.C. 20549

Re: Telkonet, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 16, 2007  
Form 10-Q for Quarter Ended March 31, 2007  
File No. 1-31972

Dear Ms Jacobson:

This will acknowledge receipt of your letter of comment dated July 26, 2007 with regard to the above referenced filings.

Please be advised that Telkonet intends to file its response on August 17, 2007, to the letter of comment from the Securities and Exchange Commission, Division of Corporate Finance.

We thank you in advance for your assistance in this matter and should you have any questions, do not hesitate in calling me.

Sincerely,

TELKONET, INC.

/s/ Richard J. Leimbach

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Richard J. Leimbach  
Vice President Finance