



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

Mail Stop 6010

October 30, 2008

Via U.S. Mail

Mr. Tarlochan S. Bains
Vice-President and Principal Accounting Officer
Wi-Tron, Inc.
59 LaGrange Street
Raritan, NJ 08869

**RE: Wi-Tron, Inc.
Item 4.02 Form 8-K
Filed October 10, 2008
File No. 0-21931**

Dear Mr. Bains:

We have completed our review of your Form 8-K and related amendments and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief