



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 16, 2009

Mr. Jason L. Tienor  
Chief Executive Officer  
Telkonet, Inc.  
20374 Seneca Meadows Parkway  
Germantown, Maryland 20876-7004

**Re: Telkonet, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 8, 2009**  
**File No. 001-31972**

Dear Mr. Tienor:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

Celeste Murphy  
Legal Branch Chief