



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

Mail Stop 3720

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 Spigel
Assistant Director