



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2021

Kate Bechen  
Telkonet, Inc.  
20800 Swenson Drive  
Suite 175  
Waukesha, WI 53186

**Re: Telkonet, Inc.**  
**Form 8-K Filed December 2, 2020**  
**Exhibit 10.1**  
**File No. 001-31972**

Dear Ms. Bechen,

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance