



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

November 29, 2010

Via U.S. Mail

Mr. Peter Mainz
Chief Executive Officer
Sensus (Bermuda 2) Ltd./Sensus USA Inc.
8601 Six Forks Road, Suite 700
Raleigh, NC 27615

**Re: Sensus (Bermuda 2) Ltd./Sensus USA Inc.
Item 4.02 Form 8-K
Filed November 17, 2010
File No. 333-113658-05**

Dear Mr. Mainz:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Accounting Branch Chief