



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

January 18, 2011

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  
Form 8-K/A filed December 13, 2010  
File No. 333-113658**

Dear Mr. Mainz:

This letter confirms that as we advised you on December 15, 2010, we completed our review of the above filings and had no further comments at that time.

Sincerely,

Kevin Vaughn  
Accounting Branch Chief