



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