



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

April 11, 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.  
Form 10-K for fiscal year ended March 31, 2010  
Filed May 10, 2010  
Form 10-K/A filed December 20, 2010  
File No. 333-113658-5/333-113658**

Dear Mr. Mainz:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief