

Mail Stop 4561

April 2, 2009

VIA U.S. MAIL and FAX (425) 451-8568

Randall Fernandez
President
Deltron, Inc.
Sabana Oeste, Restaurante Princessa Marina
200 Metros Oeste y 100 mts Norte, Portón Verde, Frente SBC Computadoras
San Jose, Republica de Costa Rica

Re: Deltron, Inc.
Form 10-K for Fiscal Year Ended
September 30, 2008
Filed December 24, 2008
File No. 333-130197

Dear Mr. Fernandez:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody
Branch Chief