

Mail Stop 3010

August 20, 2009

Via U.S. Mail and Facsimile 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.
Item 4.01 Form 8-K
Filed August 12, 2009
Item 4.01 Form 8-K/A
Filed August 20, 2009
File No. 333-130197

Dear Mr. Fernandez:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Mark Rakip
Staff Accountant