



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

February 2, 2010

John J. Haines  
Vice President and Chief Financial Officer  
Franklin Electric Co., Inc.  
400 East Spring Street  
Bluffton, Indiana 46714

**Re: Franklin Electric Co, Inc.**  
**Form 10-K for the fiscal year ended January 3, 2009**  
**Filed March 4, 2009**  
**File No. 000-00362**

Dear Mr. Haines:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief