

April 9, 2007

**Via Facsimile at 617.951.8736 and U.S. Mail**

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**Re: International Electronics, Inc.  
Schedule TO-T/A filed March 28, 2007  
Filed by Rokonet Industries, U.S.A., Inc. and Risco Ltd.  
SEC File No. 5-41233**

Gentlemen:

We have the following comments on your filing.

**Schedule TO-T/A**

**Acceptance of Payment and Payment**

1. We have analyzed the response to prior comment number 2, and disagree with the conclusion. Revise the Schedule TO to identify as bidders any newly created wholly-owned subsidiaries to whom the right purchase shares may be transferred or assigned. These parties, to the extent they exist during the pendency of the offer or prior to the time of payment, may be properly defined as bidders as the offer is deemed to be made on their behalf. See Rule 14d-1(g)(2) of Regulation 14D.

**Conditions to the Offer**

2. The revised language that has been included on page 17 still refers to a single Purchaser. Without slightly modifying the language to reflect the possibility of affirmative actions or omissions by Risco, or potentially any of its other wholly-owned subsidiaries, in addition to the "Purchaser," the concern expressed by prior comments 1 and 4 would still exist. Please revise or advise.
3. Given that only a court of competent jurisdiction can make a determination that will be final and binding upon the parties, it appears that determinations made by the bidders can never be "final and binding" upon security holders who tender. Please revise.

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Filed by Rokonet Industries, U.S.A., Inc.  
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Closing Comments

Please respond to these comments by promptly amending the Schedule TO filing and submitting a response letter filed via EDGAR and “tagged” as correspondence. If you do not agree with a comment, tell us why in your response. Direct any questions regarding our comments to me at 202.551.3266.

Sincerely,

Nicholas P. Panos  
Special Counsel  
Office of Mergers  
and Acquisitions