



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

Mail Stop 6010

May 23, 2008

Mr. Sidney C. Hooper  
Chief Financial Officer  
Sutron Corporation  
21300 Ridgetop Circle  
Sterling, VA 20166

**Re: Sutron Corporation**  
**Form 10-KSB for the fiscal year ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 000- 12227**

Dear Mr. Hooper:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief