



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

Mail Stop 3030

June 24, 2010

Via U.S. Mail

Mr. Raul S. McQuivey  
Chief Executive Officer  
Sutron Corporation  
22400 Davis Drive  
Sterling, VA 20164

**Re: Sutron Corporation**  
**Form 10-K for year ended December 31, 2009**  
**Filed April 15, 2010**  
**File No. 0-12227**

Dear Mr. McQuivey:

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