

Mail Stop 6010

May 21, 2008

Via U.S. Mail

Mr. Glenn A. Kermes
Chief Financial Officer
Winland Electronics, Inc.
1950 Excel Drive
Mankato, Minnesota 56001

**Re: Winland Electronics, Inc.
Form 10-K for the Year Ended December 31, 2007
File No. 001-15637**

Dear Mr. Kermes:

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