



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

October 1, 2010

Via U.S. Mail

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

**Re: Winland Electronics, Inc.  
Form 10-K for the year ended December 31, 2009  
Filed March 19, 2010  
File No. 1-15637**

Dear Mr. Kermes:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn  
Accounting Branch Chief