



DIVISION OF
CORPORATION FINANCE

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

January 7, 2011

Jon Correio
Vice President, Finance and Administration
Electronic Systems Technology, Inc.
415 N. Quay St., Bldg B1
Kennewick, Washington 99336

**Re: Electronic Systems Technology Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed March 26, 2010
File No. 000-27793**

Dear Mr. Correio:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian R. Cascio
Accounting Branch Chief