



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

November 19, 2008

Mr. Laurence A. Madison  
Chief Financial Officer  
Sector 10, Inc.  
14553 South 790 West #C  
Bluffdale, Utah 84065

**Re:   Sector 10, Inc.**  
**Form 10-KSB for the Year Ended March 31, 2008**  
**Filed July 15, 2008**  
**File No. 000-24370**

Dear Mr. Madison:

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