



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

DIVISION OF
CORPORATION FINANCE

January 13, 2011

Laurence Madison
Principal Financial Officer
Sector 10, Inc.
14553 South 790 West #C
Bluffdale, UT 84065

Re: Sector 10, Inc.
Form 10-K for Fiscal Year Ended March 31, 2010
Filed July 21, 2010
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 on the specific issues raised.

Sincerely,

Andrew Mew
Accounting Branch Chief