



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2010

Mr. Ewen R. Cameron  
Chief Executive Officer  
Teltronics, Inc.  
2511 Corporate Way  
Palmetto, Florida 34221

**RE: Teltronics, Inc.**  
**Form 10-K for the Year ended December 31, 2009**  
**Filed March 24, 2010**

Dear Mr. Cameron:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director