



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

Mail Stop 3030

August 5, 2009

Via U.S. Mail

Mr. H. James Serrone  
Chief Financial Officer  
Torotel, Inc.  
620 No. Lindenwood Drive  
Olathe, KS 66062

**Re: Torotel, Inc.  
Form 10-KSB for the Fiscal Year Ended April 30, 2008  
Form 10-K for the Fiscal Year Ended April 30, 2009  
File No. 000-52607**

Dear Mr. Serrone:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief