



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

April 26, 2011

Via U.S. Mail

Mr. H. James Serrone  
Chief Financial Officer  
Torotel, Inc.  
620 North Lindenwood Drive  
Olathe, KS 66062

**Re: Torotel, Inc.**  
**Form 10-K for fiscal year ended April 30, 2010**  
**Filed July 15, 2010**  
**File No. 1-08125**

Dear Mr. Serrone:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief