

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

Filing Date: **2005-05-02**
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FILED FOR

TELKONET INC

CIK: **1094084** | IRS No.: **870627421** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **4899** Communications services, nec

Mailing Address
902 A COMMERCE ROAD
ANNAPOLIS MD 21401

Business Address
902A COMMERCE ROAD
. ANNAPOLIS MD 21401
410-897-5900

Mail Stop 0407

May 2, 2005

Via U.S. Mail and Fax (240-912-1839)
Mr. E. Barry Smith
Chief Financial Officer
Telkonet, Inc.
20374 Seneca Meadows Parkway
Germantown, MD 20876

RE: Telkonet, Inc.
Form 10-KSB for the fiscal year ended December 31, 2004
Filed March 30, 2005
File No. 0-27305

Dear Mr. Smith:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Kyle Moffatt for

Larry Spirgel
Assistant Director

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Mr. Robin N. Dickson
Harmonic Inc.
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF

