

Mail Stop 6010

May 21, 2008

Via U.S. Mail

Mr. Glenn A. Kermes  
Chief Financial Officer  
Winland Electronics, Inc.  
1950 Excel Drive  
Mankato, Minnesota 56001

**Re: Winland Electronics, Inc.  
Form 10-K for the Year Ended December 31, 2007  
File No. 001-15637**

Dear Mr. Kermes:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief