



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

October 1, 2010

Via U.S. Mail

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

**Re: Winland Electronics, Inc.
Form 10-K for the year ended December 31, 2009
Filed March 19, 2010
File No. 1-15637**

Dear Mr. Kermes:

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

Sincerely,

Kevin Vaughn
Accounting Branch Chief