

Mail Stop 6010

September 25, 2008

Bradley D. Slye  
Chief Executive Officer and Chief Financial Officer  
Electro-Sensors, Inc.  
6111 Blue Circle Drive  
Minnetonka, Minnesota 55343-9108

**Re: Electro-Sensors, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 000-09587**

Dear Mr. Slye:

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

Sincerely,

Brian R. Cascio  
Accounting Branch Chief