

July 24, 2007

Mail Stop 4561

Ms. Tammy Lynn McNabb  
Principal Financial Officer  
Welwind Energy International Corporation  
10-20172 113B Avenue  
Maple Ridge, British Columbia  
Canada V2X 0Y9

Re: Welwind Energy International Corporation  
Form 10-KSB for the year ended December 31, 2006  
Filed April 2, 2007  
File No. 0-26673

Dear Ms. McNabb:

We have reviewed your filing and have the following comment. We have limited our review to only your financial statements and related disclosures and will make no further review of your document. Where indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-KSB for the year ended December 31, 2006

Management's Discussion and Analysis or Plan of Operation, page 13

Results of Operations, page 16

1. Refer to your discussion of Revenues on page 16. Please confirm to us that you will revise your disclosure to explain the causes of all material fluctuations from period to period as reflected in your results of operations and that are necessary to an understanding and evaluation of your business. In addition, include an

explanation of why your gross profit percentage has increased during the period. The MD&A discussion in your Forms 10-QSB should be similarly revised.

\* \* \* \*

As appropriate, please respond to this comment within 10 business days or tell us when you will provide us with a response. Please submit a response letter on EDGAR that keys your response to our comment and provides any requested information. Detailed response letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your response to our comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Rachel Zablow, Staff Accountant at (202) 551-3428 or the undersigned at (202) 551-3780 if you have questions.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant