

September 28, 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 completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant