



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 17, 2008

Ms. Tammy Lynn McNabb  
President and Chief Executive Officer  
Welwind Energy International Corp.  
10-20172 113B Avenue  
Maple Ridge, British Columbia  
Canada V2X 0Y9

**Re: Welwind Energy International Corp.  
Item 4.02 Form 8-K  
Filed April 3, 2008  
File No. 0-26673**

Dear Ms. McNabb:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Adam Phippen  
Staff Accountant