



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 11, 2009

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

**Re: Welwind Energy International Corp.
Item 4.01 Form 8-K
Filed February 26, 2009
File No. 000-26673**

Dear Ms. McNabb:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant