



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

March 18, 2011

Via Email

Ms. Tammy-Lynn McNabb  
Chief Executive Officer  
Welwind Energy International Corp.  
203 22561 Dewdney Trunk Rd.  
Maple Ridge, British Columbia  
Canada V3K 2R1

**Re: Welwind Energy International Corp.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed April 15, 2010  
Form 10-Q for Fiscal Quarter Ended June 30, 2010  
Filed August 23, 2010  
Form 10-Q for Fiscal Quarter Ended September 30, 2010  
Filed November 22, 2010  
Form 10-K/A for Fiscal Year Ended December 31, 2009  
Filed December 23, 2010  
Form 10-Q/A for Fiscal Quarter Ended June 30, 2010  
Filed December 23, 2010  
File No. 000-26673**

Dear Ms. McNabb:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Branch Chief