



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 4631

September 1, 2009

John Ballard  
Chief Financial Officer  
Worldwide Energy and Manufacturing USA, Inc.  
408 N. Canal Street  
South San Francisco, California 94080

**Re: Worldwide Energy and Manufacturing USA, Inc.  
Item 4.02 8-K/A filed on September 1, 2009  
Form 10-K/A for Fiscal Year Ended December 31, 2008  
Form 10-Q/A for the Period Ended March 31, 2009  
File No. 0-31761**

Dear Mr. Ballard:

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

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief