



Child, Van Wagoner & Bradshaw, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Douglas W. Child, CPA
Marty D. Van Wagoner, CPA
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Scott L. Farnes

June 15, 2009

Office of the Chief Accountant
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Ladies and Gentlemen:

The firm of Child, Van Wagoner & Bradshaw, PLLC was previously principal accountant for Worldwide Energy and Manufacturing USA, Inc. ("the Company") and reported on the financial statements of the Company for the years ended December 31, 2008 and 2007. We have read the Company's statements included under Item 4.01 of its Form 8-K dated June 15, 2009, and agree with such statements as they pertain to our firm.

Very truly yours,

Child, Van Wagoner & Bradshaw PLLC

Child, Van Wagoner & Bradshaw, PLLC
Salt Lake City, Utah

cc: Worldwide Energy and Manufacturing USA, Inc.

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