

Mail Stop 6010

September 18, 2008

Mr. Harold C.F. Dickout  
Chief Executive Officer  
Americas Wind Energy Corporation  
24 Palace Arch Drive  
Toronto, Ontario  
Canada M9A 2S1

**Re: Americas Wind Energy Corporation  
Form 10-KSB for year ended July 31, 2007  
Filed November 13, 2007  
File No. 000-50861**

Dear Mr. Dickout:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief