

Mail Stop 3561

**May 27, 2008**

Jeffrey Ciachurski  
Chief Executive Officer  
Western Wind Energy Corp.  
632 Foster Avenue  
Coquitlam, British Columbia CANADA V3J 2L7

**RE: Western Wind Energy Corp.  
Form 20-F for the Year Ended January 31, 2007 filed November 26, 2007  
File No. 0-50488**

Dear Mr. Ciachurski:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Jim Allegretto  
Senior Assistant Chief Accountant