



DIVISION OF
CORPORATION FINANCE

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

June 15, 2011

Via E-Mail

Mr. Ingo Stuckman
Chief Executive Officer
Wind Works Power Corp.
346 Waverley Street
Ottawa, Ontario, Canada K2P 0W5

**Re: Wind Works Power Corp.
Form 10-K/A for Fiscal Year Ended June 30, 2010
Filed June 10, 2010
File No. 333-113296**

Dear Mr. Stuckman:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief