

Mail Stop 3561

July 2, 2008

Mr. Daniel J. Juhl
Chairman and Chief Executive Officer
Juhl Wind, Inc.
996 190th Avenue
Woodstock, Minnesota 56186

**Re: Juhl Wind, Inc.
Item 4.01 Form 8-K
Filed June 25, 2008
File No. 333-141010**

Dear Mr. Juhl:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant