



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

Mail Stop 3030

March 1, 2010

Mr. Bill Larkin
Chief Financial Officer
Westport Innovations, Inc.
Suite 101, 1750 West 75th Avenue
Vancouver, British Columbia, Canada V6P 6G2

Re: Westport Innovations, Inc.
Form 40-F for the Fiscal Year Ended March 31, 2009
Filed June 8, 2009
File No. 001-34152

Dear Mr. Larkin:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief