



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

Mail Stop 3030

October 14, 2009

Via U.S. Mail

Mr. Gerald E. Brock
Chief Executive Officer
WindTamer Corporation
6053 Ely Avenue
Livonia, NY 14487

**Re: Windtamer Corporation
Item 4.01 Form 8-K Dated October 1, 2009
File No. 0-53510**

Dear Mr. Brock:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief