



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

November 17, 2010

Via U.S. Mail

Mr. William A. Schmitz
Chief Executive Officer
WindTamer Corporation
1999 Mount Read Blvd.
Rochester, NY 14615

Re: WindTamer Corporation
Form 10-K for the year ended December 31, 2009
Filed March 11, 2010
File No. 0-53510

Dear Mr. Schmitz:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Accounting Branch Chief