

Mail Stop 3561

October 3, 2006

Mr. Allen L. Leverett
Chief Financial Officer
Wisconsin Energy Corporation
Wisconsin Electric Power Company
231 West Michigan Street, P.O. Box 1331
Milwaukee, WI 53201

**RE: Wisconsin Energy Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Form 10-Q for Quarterly Period Ended March 31, 2006
Form 10-Q for Quarterly Period Ended June 30, 2006
Filed March 2, 2006, May 5, 2006 and August 2, 2006
File No. 001-09057**

**Wisconsin Electric Power Company
Form 10-K for Fiscal Year Ended December 31, 2005
Form 10-Q for Quarterly Period Ended March 31, 2006
Form 10-Q for Quarterly Period Ended June 30, 2006
Filed March 6, 2006, May 5, 2006 and August 2, 2006
File No. 001-01245**

Dear Mr. Leverett:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

James A. Allegretto
Senior Assistant Chief
Accountant

