

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