

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