



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

July 24, 2007

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

**RE: Wisconsin Energy Corporation  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 28, 2007  
Form 10-Q for Fiscal Quarter Ended March 31, 2007  
Filed May 7, 2007  
File No. 1-9057**

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,

William Thompson  
Branch Chief