



**Securities
Commission**

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January 3, 2007

Mr. Dana Morin
Fourth Generation Capital
P.O. Box 3610
49 Water Street
Windsor, Nova Scotia B0N 2T0

Dear Sirs/Mesdames:

**Re: The Northumberland Wind Field Inc.
- Offering Document dated January 1, 2007**

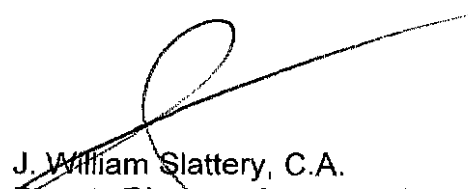
Pursuant to subsection 6(1) of the Community Economic-Development Corporations Regulations, the Director non-objects to the offering dated **January 1, 2007** by **The Northumberland Wind Field Inc.**

The Board of Directors of the Issuer are reminded of the restrictions and responsibilities of the Board of Directors of the Issuer in regard to Section 20 or Section 21 of the Community Economic-Development Corporations Regulations when the proceeds of the offering are being invested.

Issuers are reminded that each potential investor must receive a copy of the final offering document with all attachments before the CDIF can accept their subscription agreement.

Issuers are reminded that all advertising and promotional material must be reviewed and approved in writing by the staff of the Nova Scotia Securities Commission before they are used and issuers must comply with the Community Economic-Development Corporations Regulations made under Section 150 of the Securities Act (Nova Scotia).

Yours truly,



J. William Slattery, C.A.
Deputy Director, Corporate Finance