



Securities  
Commission

2nd Floor,  
Joseph Howe Building  
1690 Hollis Street  
P.O. Box 458  
Halifax, Nova Scotia  
B3J 2P8

January 19, 2011

The Northumberland Wind Field Inc.  
Attn.: Ms. Sharon Henderson  
1527 Millsville Rd.  
RR#2  
Scotsburn, NS B0K 1R0

Dear Ms. Henderson:

**Re: The Northumberland Wind Field Inc. (the "Issuer")  
Offering Document dated January 13, 2011**

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Pursuant to subsection 6(1) of the Community Economic-Development Corporations Regulations, the Director non-objects to the offering dated January 13, 2011 by, The Northumberland Wind Field Inc.

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

The Issuer is reminded that each potential investor must receive a copy of the final offering document with all attachments before the Issuer can accept the investor's subscription agreement.

The Issuer is 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 the Issuer must comply with the Community Economic-Development Corporations Regulations.

Yours/truly,

A handwritten signature in black ink, appearing to read "Kevin Redden", written over a horizontal line.

Kevin Redden,  
Director, Corporate Finance