

February 4, 2011

Mr. Jeffrey Larsen  
McInnes Cooper  
P. O. Box 730  
Halifax, NS B3J 2V1

Dear Sirs/Mesdames:

**Re: Watts Wind Energy Inc.**  
**- Offering Document dated February 1, 2011**

Pursuant to subsection 6(1) of the Community Economic-Development Corporations Regulations, the Director non-objects to the offering dated **February 1, 2011** by **Watts Wind Energy 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,



Kevin G. Redden  
Director of Corporate Finance