



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

June 21, 2010

Robert Rosner
Chief Executive Officer
Wataire International, Inc.
21900 Burbank Blvd., 3rd Floor
Woodland Hills, California 91367

**Re: Wataire International, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed December 2, 2009
File No. 000-49955**

Dear Mr. Rosner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Mike Page, Esq.
Via facsimile to (202) 457-1678