



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

November 19, 2010

Mr. Thomas M. Braid
Chief Financial Officer
Wataire International, Inc.
9663 Santa Monica Blvd., #134
Beverly Hills, CA 90210

Re: Wataire International, Inc.
Form 10-K for the Fiscal Year Ended March 31, 2010
Filed July 14, 2010
File No. 0-49955

Dear Mr. Braid:

We issued comments to you on the above captioned filings on **September 23, 2010**. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by **December 3, 2010** to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by **December 3, 2010**, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact **Yong Kim**, Staff Accountant at 202-551-3323 or me at 202-551-3737 if you have any questions.

Sincerely,

Jennifer Thompson
Branch Chief