



DIVISION OF
CORPORATION FINANCE

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

April 22, 2011

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 have completed our review of your filings and have no further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Branch Chief