



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