

A. BASES AND ASSUMPTIONS

Our Directors have prepared the forecast of the consolidated profit attributable to equity holders of the Company for the year ending December 31, 2010 on the basis of our reviewed consolidated financial results for the three-month period ended March 31, 2010 and a forecast of the consolidated results of the Group for the remaining nine-month period ending December 31, 2010.

The profit forecast has been prepared on the basis of accounting policies consistent in all material respects with those currently adopted by the Group, as summarized in the Accountants' Report set out in Appendix I, and on the following principal assumptions:

- there will be no material change in existing political, legal, fiscal, market or economic conditions in China, Hong Kong or any other country or territory in which we currently operate or which are otherwise material to our revenues;
- there will be no material change in legislation, regulations or rules governing the renewable energy industry in China, Hong Kong or any other country or territory in which we operate or with which we have arrangements or agreements, which may materially adversely affect our business including but not limited to sales of WTGs and disposal of wind farms;
- there will be no material change in the bases or rates of taxation in the countries or territories in which we operate, except as otherwise disclosed in this prospectus;
- there will be no material change in interest rates or foreign currency exchange rates from those currently prevailing;
- the Group is not adversely affected by any of the risk factors set out in "Risk Factors" in this prospectus.

B. LETTER FROM THE REPORTING ACCOUNTANTS ON THE PROFIT FORECAST



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June 7, 2010

The Directors
Xinjiang Goldwind Science & Technology Co., Ltd.
China International Capital Corporation Hong Kong Securities Limited
Citigroup Global Markets Asia Limited
Hai Tong Capital (HK) Limited

Dear Sirs,

We have reviewed the calculations of and accounting policies adopted in arriving at the forecast of the consolidated profit attributable to owners of Xinjiang Goldwind Science & Technology Co., Ltd. (the “Company”) for the year ending December 31, 2010 (the “Profit Forecast”) as set out in the subsection headed “Profit Forecast For The Year Ending December 31, 2010” under the section entitled “Financial Information” in the prospectus of the Company dated June 7, 2010 (the “Prospectus”), for which the directors of the Company are solely responsible.

We conducted our work with reference to Auditing Guideline 3.341 on “Accountants’ Report on Profit Forecasts” issued by the Hong Kong Institute of Certified Public Accountants.

The Profit Forecast has been prepared by the Directors of the Company based on the reviewed consolidated results of the Company and its subsidiaries (the “Group”) for the three-month period ended March 31, 2010 and a forecast of the consolidated results of the Group for the remaining nine-month period ending December 31, 2010.

In our opinion, the Profit Forecast, so far as the calculations and accounting policies are concerned, has been properly compiled in accordance with the bases and assumptions made by the Directors of the Company as set out in Part A of Appendix II to the Prospectus, and is presented on a basis consistent in all material respects with the accounting policies currently adopted by the Group as set out in our accountants’ report dated June 7, 2010, the text of which is set out in Appendix I to the Prospectus.

Yours faithfully,
Ernst & Young
Certified Public Accountants
Hong Kong

C. LETTER FROM THE JOINT SPONSORS ON THE PROFIT FORECAST



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Central, Hong Kong



21/F, Li Po Chun Chambers
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June 7, 2010

The Directors
Xinjiang Goldwind Science & Technology Co., Ltd.

Dear Sirs,

We refer to the forecast of the consolidated profit attributable to owners of Xinjiang Goldwind Science & Technology Co., Ltd. (the “Company”) for the year ending December 31, 2010 (the “Profit Forecast”) as set out in the subsection headed “Profit Forecast For The Year Ending December 31, 2010” under the section headed “Financial Information” in the prospectus of the Company dated June 7, 2010 (the “Prospectus”).

We understand that the Profit Forecast has been prepared by the Directors of the Company based on the reviewed consolidated results of the Company and its subsidiaries (the “Group”) for the three-months ended March 31, 2010 and a forecast of the consolidated results of the Group for the remaining nine months ending December 31, 2010.

We have discussed with you the bases and assumptions made by the Directors of the Company as set out in Part A of Appendix II to the Prospectus upon which the Profit Forecast has been made. We have also considered the letter dated June 7, 2010 addressed to yourselves and ourselves from Ernst & Young, Certified Public Accountants, Hong Kong, regarding the accounting policies and calculations upon which the Profit Forecast has been made.

On the basis of the information the Profit Forecast and on the basis of the accounting policies and calculations adopted by you and reviewed by Ernst & Young, Certified Public Accountants, Hong Kong, we are of the opinion that the Profit Forecast, for which you as Directors of the Company are solely responsible, has been made after due and careful enquiry.

Yours faithfully,

For and on behalf of
**China International
Capital Corporation
Hong Kong Securities Limited**

Huang Zhaohui
Managing Director

For and on behalf of
**Citigroup Global Markets
Asia Limited**

Florence Fan
Managing Director

For and on behalf of
Hai Tong Capital (HK) Limited

Jianfeng Sun **Freeman Lau**
Managing Director Managing Director