

January 27, 2007

Mr. David Spalding  
Wind Plus, Inc.  
7701 Las Colinas Ridge  
Suite 325  
Irving, TX 75063

**Subject: Promissory Notes**

Dear David:

Even though last week's developments with NRG did not turn out exactly the way we had hoped, I still feel that we are in this for the long haul with you and for you. A couple of thoughts come to mind before I get to the point of this letter. It seems imperative at this point that you are able to sell one of your other sites, so that you will have major operating capital going forward. Having to continually raise money on the fly is probably draining, discouraging and also counterproductive in the long run. I was led to believe that if the NRG deal did not work out that you had other suitors. I think that it is time to engage those parties and find out what they are able to bring to the table. In our conversation the other day, I pointed out that if there are any other properties for sale, then it is important to get more money up front to ascertain their good intentions and good faith.

I am hoping that you are in a position to move forward with bringing the company public and doing the reverse takeover, so that all of the investors will have a tradable stock. I have actually entertained thoughts that maybe you would be able to sell all of the wind properties for a sizeable amount of money; and therefore you would be able to bypass the initial offering of stock. At this juncture, it does not appear to be a viable possibility.

The main purpose of my letter is to request that you refund all the money to me now that you have been able to make a positive sale of Morgan Ranch. I went through all of my notes and you owe me \$225,000.00. I have two 90 day notes and one 60 day note. Those three notes require a \$175,000.00 payment to me. I expect to receive that immediately. I also have my initial note, which was payable in one year. That goes back to February 1, 2005.

You also owe me 10% interest on the 60 day note executed on July 19, 2006.

In addition to these issues, I am also requesting that you grant me an additional 100,000 shares in Wind Plus to help defray my tax liabilities, due to your not paying the 60 day note that was due on or about September 19, 2006.

This letter is not meant to be confrontational, but I do have expectations of being paid back immediately for the 60 day note, plus interest, and the two 90 day notes. I am more than happy to grant you some time to take care of payment on the initial note since I am an ongoing participant and player in the venture. David, I would appreciate a prompt response from you, so that I am not speculating what your answer is going to be.

Best regards,

Donald H. Delaney