The manuscript claims to give a new derivation of Betz' law, English Translation in: WIND ENGINEERING, VOL 37, NO. 4, pp 441-444, (2013). It also claims to give "a better understanding" and "recognizes the key role of viscosity".

A standard text-book-like derivation proceeds like the following: Define a Control Volume which consists of all space filled with air which is influenced by the rotor. Apply integral conservation laws of momentum, energy and mass by respecting the CONTINUUM mechanical nature of the problem which is different from Newton's point mass mechanics. Define power of wind and power extracted of the rotor (machine). As the purpose of such a derivation is to give a save upper limit of possible energy/power extraction, no discussion of influence of viscosity and/or from real atmospheric flow must be included. In addition, a very dangerous statement is about a possible "better understanding". Firstly, understanding (by experience of teaching generations of students) is a very individual psychologic process and secondly "good (better)" and "bad" are expressions from fairy tales and should be used in scientific language.

The author is invited to re-read the papers of van Kuik (DOI: 10.1002/we) and van Kuik, Soerensen and Okulov (DOI: 10.1016/j.paerosci.2014.10.001) and compare it to the many standard text-book derivations. In summary, I do not see and advantage, gain or novelty in this short note and therefore cannot recommend publication.