

Mail Stop 4561

May 17, 2007

Douglas N. MacDonald  
President and Chief Executive Officer  
Westsphere Asset Corporation, Inc.  
2140 Pegasus Way, NE  
Calgary, Alberta Canada T2E 8M5

**Re: Westsphere Asset Corporation, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2004  
Filed April 15, 2005  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
Filed April 21, 2006  
Form 10-KSB for Fiscal Year Ended December 31, 2006  
Filed April 16, 2007  
File No. 0-32051**

Dear Mr. MacDonald:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Amit Pande  
Assistant Chief Accountant