

Mail Stop 4561

September 30, 2008

Douglas Mac Donald  
President and CEO  
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, 2007  
Form 10-KSB/A #1 for Fiscal Year Ended December 31, 2007  
Form 10-KSB/A #2 for Fiscal Year Ended December 31, 2007  
File No. 000-32051**

Dear Mr. Mac Donald:

We have completed our review of your Forms 10-K and 10-K/A and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief