



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 30, 2010

Geoff Williams  
Chief Executive Officer  
Westgate Acquisitions Corporation  
2681 East Parleys Way, Suite 204  
Salt Lake City, UT 84109

**Re: Westgate Acquisitions Corporation**  
**Form 10-K for Fiscal Year Ended**  
**December 31, 2009**  
**Filed May 11, 2010**  
**File No. 000-53084**

Dear Mr. Williams:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian K. Bhandari  
Branch Chief