



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

DIVISION OF
CORPORATION FINANCE

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