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September 16, 2005

*Via Federal Express*

Ms. Jessica Livingston  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

**Re: Ocean West Holding Corporation**  
**Preliminary Information Statement filed July 18, 2005**  
**File No. 000-49971**

Dear Ms. Livingston:

In connection with the above-referenced matter and on behalf of our client Ocean West Holding Corporation (the "Company"), enclosed is our response to your letter, dated August 10, 2005. Also enclosed herewith is a courtesy copy of the Amended Schedule 14C, as filed with the Securities and Exchange Commission on September 16, 2005 (the "Amended Schedule 14C"), and a copy of this Amended Schedule 14C redlined against the version of the Schedule 14C filed with the SEC on July 18, 2005. Finally, as requested, we have included copies of the five exhibits to the Company's Private Placement Memorandum, dated as of June 2, 2005.

Please let me know if you have any questions or if you wish to discuss this matter further please do not hesitate to call me at (212) 451-2906.



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Ms. Jessica Livingston  
September 16, 2005  
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Very truly yours,

ROBINSON & COLE LLP

A handwritten signature in black ink, appearing to read "E. Lutzker", written over the firm name.

Elliot H. Lutzker

cc: Darryl Cohen  
President and Chief Executive Officer

EHL/mab  
Encls.