



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

January 29, 2010

Ms. Anne H. Straton, President  
Westergaard.com, Inc.  
17 State Street, Suite 1600  
New York, New York 10004

**Re: Westergaard.com, Inc.**  
**Form 10-K for Fiscal Year Ended October 31, 2008**  
**File No. 0-29761**  
**Filed on March 31, 2009**

Dear Ms. Straton:

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

Sincerely,

John Reynolds  
Assistant Director

cc: Louis Taubman  
FAX: (212) 202-7184