

Mail Stop 4561

May 17, 2007

Douglas N. MacDonald  
President and Chief Executive Officer  
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, 2004**  
**Filed April 15, 2005**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**Filed April 21, 2006**  
**Form 10-KSB for Fiscal Year Ended December 31, 2006**  
**Filed April 16, 2007**  
**File No. 0-32051**

Dear Mr. MacDonald:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Amit Pande  
Assistant Chief Accountant