



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

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

April 21, 2008

*By U.S. Mail*

Mr. Mark E. Felstein, President  
Westview Acquisition Corp.  
401 E. Las Olas Boulevard, Suite 1560  
Ft. Lauderdale, FL 33301

**Re: Westview Acquisition Corp.  
Form 8-K/A dated February 4, 2008  
Filed April 16, 2008  
File No. 0-52497**

Dear Mr. Felstein,

We have completed our review of your Form 8-K/A and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief  
Office of Beverages, Apparel  
and Health Care Services