



DIVISION OF
CORPORATION FINANCE

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

August 2, 2010

Brian L. Klemsz
Chief Executive Officer
Westmountain Distressed Debt, Inc.
123 North College Ave, Suite 200,
Fort Collins, Colorado 80524

Re: Westmountain Distressed Debt, Inc.
Form 8-K/A, Item 4.01
Filed August 2, 2010
File No. 000-53031

Dear Mr. Klemsz:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Yolanda Crittendon
Staff Accountant